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State of Nevada

Wheeler Peak

Photo by Nevada Commission on Tourism

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 1988

Darrel Daines, *State Controller*

STATE OF NEVADA

Comprehensive

Annual

Financial

Report

FOR THE FISCAL YEAR ENDED JUNE 30, 1988

DARREL R. DAINES, STATE CONTROLLER

State Controller Darrel R. Daines Elected November, 1982

Wheeler Peak stretches skyward 13,063 feet through alpine lakes, an ancient Bristlecone Pine forest, rare ice fields, all in the midst of the Nevada desert. The layers of marble and quartzite adorn the crown as fifty million year old stone jewels.

The Wheeler area is part of America's newest national park, the Great Basin National Park, chosen in 1986.

Great Basin National Park contains 76,000 acres. Its salt desert shrubs defy wind and drought, giving way to sagebrush, pinion, and in the higher elevations, Bristlecone Pines, our earth's oldest living things. Trails throughout the park lead to Lehman Cave, a fascinating collection of highly decorated stalagmites and stalactites preserved in a temperature of 50 degrees. Wheeler Peak Scenic Drive assures breathtaking vistas of crystal streams. Hiking trails are highlighted by a six story high natural limestone arch, Lexington Arch, and Stella, Teresa, Baker, and Johnson Lakes.

On the Cover: Wheeler Peak
All Photos Courtesy of Nevada Commission on Tourism

Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 1988

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OFFICE OF
STATE CONTROLLER
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(702) 885-4330

DARREL DAINES
State Controller

KEN WEST
Chief Deputy Controller

January 17, 1989

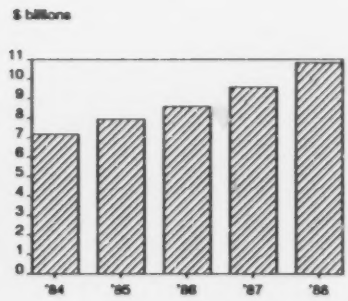
To the Citizens, Governor and Legislators of the State of Nevada:

It is my pleasure to transmit to you the audited Comprehensive Annual Financial Report for the fiscal year ended June 30, 1988. The statements contained within fairly present the State's financial position, results of operations and changes in fund balances in accordance with Chapter 353, section 3245 of the Nevada Revised Statutes. I believe the information presented is accurate in all material respects and that the necessary disclosures have been made to enable the reader to obtain an understanding of the State's financial activities.

This report is presented in three sections. The introductory contains the transmittal letter, the organizational chart and a list of Constitutional Officers. The financial section contains the independent auditor's report, the general purpose financial statements, the combining and individual fund and account group financial statements/schedules. The statistical section presents selected financial and demographic information on a multiyear basis.

Nevada, admitted to the union in 1864, operates under a constitution with the state government providing a full range of services. The services include, but are not limited to: education, health, social services, justice, public safety, business regulation, recreation, resource development, highway construction, highway maintenance, and general administration. This report includes those funds and entities that are "controlled or dependent" on State Government. The determination of "controlled or dependent" is based upon criteria as defined by the Governmental Accounting Standards Board. To provide a more complete picture of State Government the financial statements of the State Industrial Insurance System, Colorado River Commission, Housing Division, the Public Employees' Retirement System, Legislative Counsel Bureau, and the University System have been included; although there are separate audited financial reports for each of these agencies.

GROSS TAXABLE SALES



ECONOMIC CONDITION AND OUTLOOK

Nevada, located in the rapidly growing southwest, has the second fastest population growth rate in the United States.

In the past few years, Nevada has become well organized in its industrial attraction effort. Advertising and marketing efforts in California as well as the Pacific Rim are producing a steady flow of inquiries to the State. Given Nevada's basic advantages of location, low taxes, readily available industrial sites and pro-business government incentives, the basic, "bottom-line" Nevada advantages are not going to disappear or change. Thus, the continuing diversification successes of the past 3-5 years should continue unabated.

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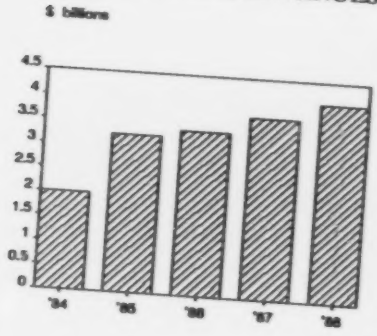
GROSS GAMING REVENUES



The Nevada economy should continue to be one of the most dynamic in the country. Year-over-year Silver State job gains will be in excess of 5 percent. Taxable sales growth should be in the 12-14 percentile. In the next 12 months, the Nevada economy should continue to outpace the Western states as well as continue its front running job growth position among all states. Total personal income growth should exceed 9 percent. Population can be expected to increase as much as 4 to 5 percent per year.

Despite phenomenal growth, employment in the gaming related service sector has declined as a percentage of the total Nevada job market. Tourism and travel are still among the most important elements in Nevada's economy. Nearly one-third of all jobs in the state - more than 150,000 - are directly dependent on travel and tourism. Last year, more than 27 million tourists visited the Silver State and spent in excess of $7.5 billion. Additionally, tourism generated nearly $1 billion in tax revenues. While only 43rd in population, Nevada ranks ninth nationally in overall tourism revenues and leads the nation in percentage of jobs dependent on tourism. Foreign visitors spent $328 million in Nevada, which boosted the state to ninth in the nation in foreign tourism generated revenues.

Additionally, Nevada's tourism product continues to expand, which is an indication that those in the hotel/motel industry remain optimistic about the state's tourism growth potential. In 1988, more than 5,000 new hotel and motel rooms were built in Nevada and approximately 9,000 jobs were created in the tourism industry. An estimated 30,000 hotel rooms have been proposed to be constructed in the state over the next decade, meaning that Nevada would have in excess of 120,000 rooms by the next century - providing the state with one of the largest room bases in the world.

Nevada's current economic condition continues to look good. During Fiscal Year 1988, statewide taxable sales totaled $10.8 billion which represented a 12.76 percent increase over Fiscal Year 1987 sales of $9.5 billion. This picture of economic health appears to be holding steady with the current fiscal year-to-date figures showing a 15.71 percent increase over the prior year-to-date amount. The legislative budget for Fiscal Year 1988 was based on an increase of 8.3 percent and for Fiscal Year 1989 the increase was projected to be 7.5 percent. Clearly Nevada is doing better than anticipated and no signs of a decline in growth are evident.

Several industries have had a material effect upon the State's economy. The combination of strong growth in tourism and gaming revenues have driven the increase in urban counties. Most of the growth in the rural counties has been a product of the big increase in mining activity. When coupled with the 4 percent increase in population statewide, the result is a healthy environment for the business community. This is reflected in the surplus of $15.9 million in the supplemental city-county relief tax fund which will be available for distribution in Fiscal Year 1990.

MAJOR INITIATIVES

Public education is the foundation for economic development and growth. Business and industry require workers who are well educated, highly skilled, and fully capable of lifelong education. For this reason Legislative appropriations for education account for 40% of the state general fund monies.

In recent years Nevada high school students have performed at average and above average in college entrance examinations. Over 95% of the state's 11th grade students pass the high school basic skills proficiency test including statewide writing samples. During the last two years, school districts have begun to develop occupational education programs in an effort to improve specific job related skills and work habits.

FINANCIAL INFORMATION

Management is responsible for designing and encouraging adherence to policies or controls that safeguard resources. The internal controls as designed provide reasonable but not absolute assurance regarding:

1. The safeguarding of assets against loss from unauthorized use or disposition, and

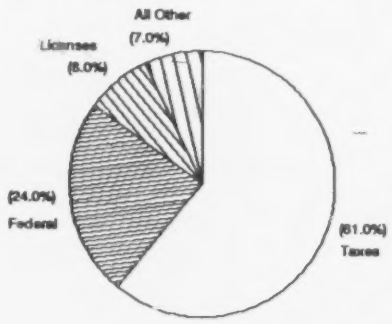
2. The reliability of the financial records for preparing financial statements and maintaining accountability of assets.

The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived. In 1987 the Nevada State Legislature enacted Title 31 of the Nevada Revised Statutes requiring a uniform system of internal control.

Budgetary Controls - In addition to systems of internal controls, budgetary control is exercised by an annual appropriation of a biennium plan as enacted by the Legislature through appropriation acts and authorized expenditure acts. The authority is enacted at a budget account level within a department and further administratively controlled at a category (salaries, services, etc.) within the budget account. Purchase orders are encumbered to ensure that appropriations are not exceeded.

General Governmental Functions - The following schedule represents a summary of general fund, special revenue funds, and debt service fund revenues (expressed in thousands).

Revenues	1988 Amount	Percent of Total	Increase (Decrease) From 1987 Amount	Percent
Taxes	$ 730,240	61.0	$ 120,730	19.8
Federal	287,335	24.0	(7,819)	(2.6)
Licenses	96,300	8.0	15,507	19.2
Sales	20,649	1.7	2,085	11.2
Interest	33,877	2.8	1,706	5.3
Other	29,591	2.5	8,178	38.2
Total	$ 1,197,992	100.0	$ 140,387	13.3



General Government Revenues

Revenues for general governmental functions totaling $1.197 billion increased over fiscal year 1987 by 13.3 percent. The largest increase noted was in taxes which increased by 20 percent. The increase is explained as follows:

1. Sales taxes - Collections on sales tax revenues increased by approximately $25 million or 13 percent over 1987. All of the increase was attributed to growth of the State's economy. The 1987 Legislature passed several bills exempting certain sales from tax but the revenue losses were minor.

2. Gaming taxes - Gaming taxes increased by an approximate $36.8 million or 13.6 percent over 1987. This increase was not only due to the increased gaming activity, but also due to increased rates and fees imposed by the 1987 Legislature. The increased rates and fees are estimated to have generated approximately $19 million.

3. Gasoline taxes - The $21.7 million or 32 percent increase over 1987 was largely due to a package of fuel taxes and highway user fee increases passed by the 1987 Legislature. The package was designed to divide the tax burden evenly between light and heavy vehicles, and to shift the burden on heavy vehicles more equitably between in-state and out-of-state motor carriers.

4. Net proceeds of mines tax - The legislature passed a measure accelerating taxes that resulted in a one time revenue gain of $10.5 million in 1988.

5. Estate tax - Nevada voters allowed a change to the Constitution resulting in a tax, equal to the allowable federal credit on the transfer of estates of decedents. The net effect of this tax merely transferred monies from the Federal Government to the State. The State realized $5.2 million from this new revenue source in 1988.

6. Cigarette tax - A cigarette tax increase of 5 cents per package resulted in approximately $6 million of revenue for the General Fund.

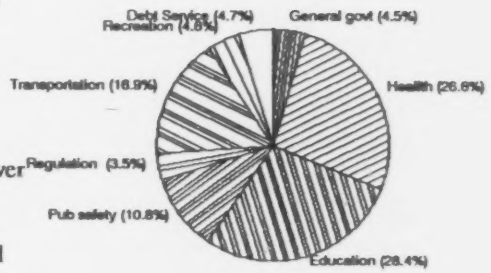
7. Property tax - An increase in the property tax rate from 2 cents to 4.7 cents per $100 of assessed value resulted in $7.2 million to support the general obligation bonded debt. This was an increase of $4.4 million over fiscal year 1987.

Federal revenues decreased for the third year in a row. This decrease in 1988 was mainly attributed to the change in the mix of federal and state funds for highway maintenance and construction.

Expenditures for general governmental functions totaled $1.06 billion in 1988. This was an increase of 8 percent over fiscal year 1987. The following table shows the expenditures by function and the changes from the prior year (expressed in thousands).

Function	Amount	Percent of Total	Increase (Decrease) from 1987 Amount	Percent
General government	$ 47,816	4.5	$ 1,749	3.8
Health,Social Services	283,133	26.6	38,069	15.5
Education	301,752	28.4	30,836	11.4
Law,Justice,Public safety	114,847	10.8	15,274	15.3
Regulation of business	37,608	3.5	3,870	11.5
Transportation	180,055	16.9	(23,975)	(11.8)
Recreation,Resource development	48,497	4.6	6,468	15.4
Debt service	49,645	4.7	9,052	22.3
Total	$ 1,063,353	100.0	$ 81,343	8.3

The rapid growth of population created certain problems and demands for government services. The increased enrollment in the school systems, inadequate mental health services, overcrowded prison facilities, and transportation needs were addressed in the 1987 legislative session. The necessary expenditure increases are readily seen in the above table.



General Government Expenditures

General Fund Balance - The general fund balance increased 30 percent over 1987 to a level of $147 million. Making an adjustment for expenditures funded with Federal monies, the unreserved fund balance of $87 million represents 1 1/2 months of cash out-flow or 13 percent of the adjusted total expenditures from state revenues. This healthy fund balance reflects the ultra-conservative financial management of the State.

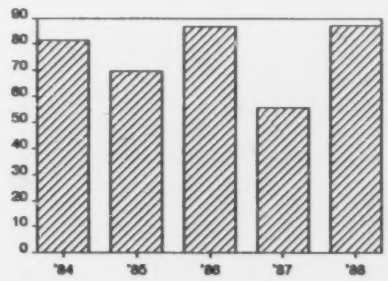
Enterprise Operations - The major enterprises of Nevada state government are the operations of:

1. An industrial insurance program to provide, through insurance payments, medical care, disability compensation and rehabilitation services for workers who were injured in the course of their employment.

2. A housing program to provide low interest housing loans to low and moderate income households.

3. The Colorado River Commission program which sells power and water to governments and utility companies.

In 1988, the increase 11% or $35.8 million in operating expenses for all enterprises is proportional to the increase in sales and demand for services.



General Fund
Unreserved Fund Balance

Pension Trust Operations - The Public Employees' Retirement Board manages plans to provide benefits to public employees of State and local governments.

Debt Administration - The bond ratings from Moody's Investor Service and Standard and Poor's remained at Aa and AA respectively. These ratings reflect a good economic base and sound financial management. On June 30, 1988 the State had outstanding $462 million general obligation bonds and $59.5 million of Highway Improvement Revenues (Motor Vehicle Fuel Tax) bonds. Of the $462 million of general obligation bonds only $103 million are paid through a levy of a property tax. The remaining $359 million is serviced through user fees from Enterprise operations, slot machine taxes for University bonds and revenues from the Municipal Bond Bank.

The State also has constitutional limits on State debt outstanding to 1% of the assessed valuation. As of June 30, 1988 the debt limit and remaining capacity were computed as follows (expressed in millions).

Debt limit (1% of assessed value)	$ 168.0
Less: Bonds payable subject to limit *	99.6
Remaining debt capacity	$ 68.4

* Exempt from the limit are debts insured for protection, preservation and development of the State's natural resources.

Bonds sold during 1988 fiscal year were the following (expressed in thousands):

Series 10-1-87 Building Bonds $11,520
Series 10-1-87 Fish Hatchery and Reservoir Bonds 8,875
Series 8-1-87 Highway Improvement Bonds 26,300
Series 6-1-88 Highway Improvement Bonds 17,500

University Systems Funds - The State University System operates two universities, four community colleges and a research institute and is governed by an elected nine member board. Operating revenues and expenses increased by approximately 10 percent over the prior year reflecting the increase in enrollments.

Cash Management - A short term cash management program for most state monies is managed by the State Treasurer ensuring that cash is available for operations. Uncommitted balances, including those of an investment pool for local governments, are invested in collateralized repurchase agreements, collateralized certificates of deposit, negotiable certificates of deposit (top 10 U.S.banks) and securities of the United States Government. During 1988, investments yielded an average of 8.0 percent on a cash pool that ranged from $500 to $650 million.

Risk Management - The State is self insured against certain property and liability claims. The Risk Management Division manages a Self-Insurance Trust Fund for group health insurance. Revenues are generated through charges to employees and departments to pay for contracted and self-funded insurance plans. The division also manages an Insurance Premium Trust Fund for the costs of providing fidelity insurance, property insurance and workers compensation. The State self insures the first $200,000 of property contents and the remainder is insured up to $30 million through third party insurers.

Independent Audit Report - The accompanying financial statements have been examined by the firm of Deloitte Haskins and Sells. Their examination was conducted in accordance with generally accepted government auditing standards, and their independent audit report appears within.

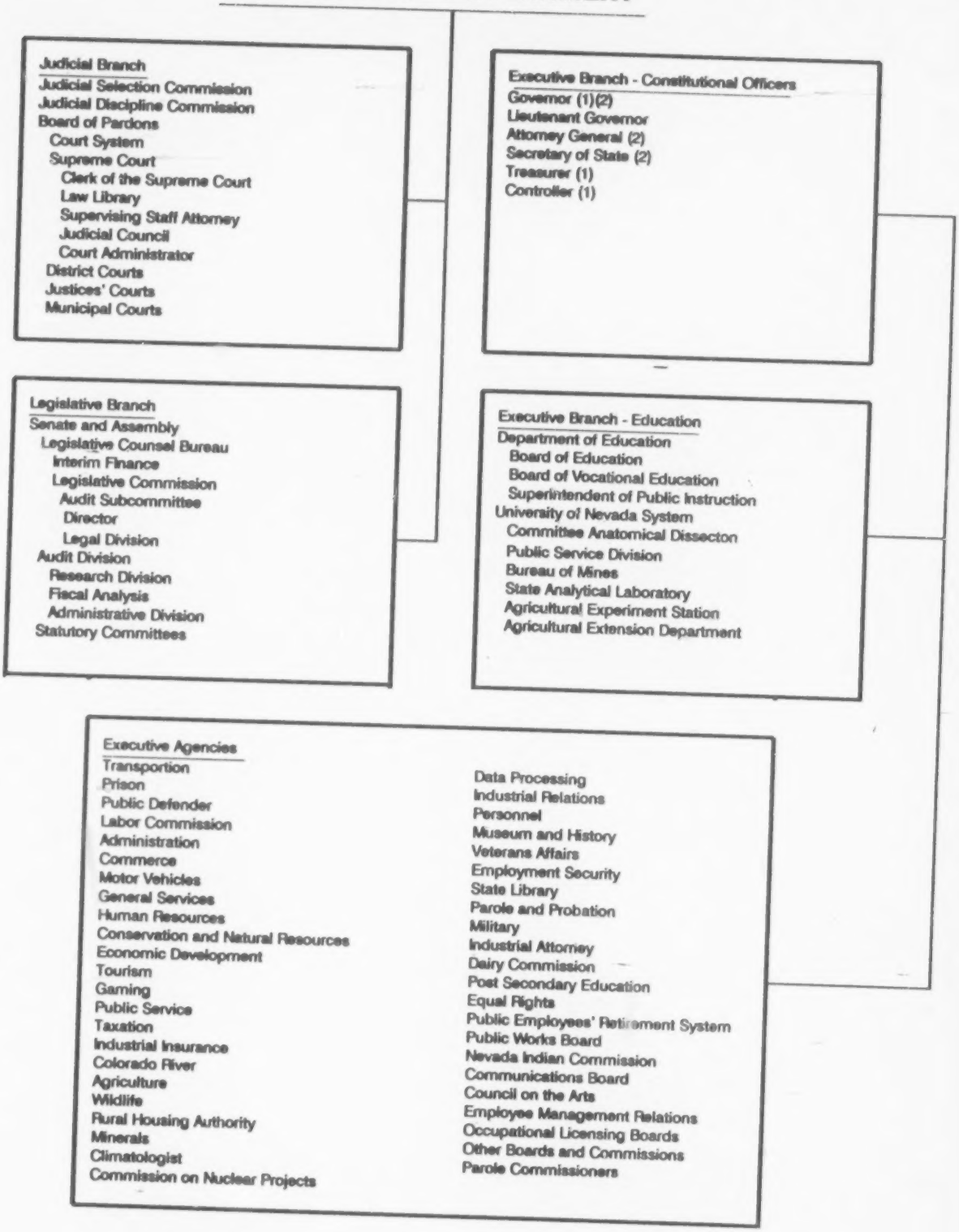
Conclusion - I hope this report provides useful information in evaluating the financial activity of this State. The report reflects our continuing commitment to disclose our financial condition in accordance with the standards as set forth by the Governmental Accounting Standards Board.

I thank all who participated in the financial management of the State and contributed to the production of this report. Their effort and cooperation are greatly appreciated.

Respectfully submitted,

Darrel R. Daines
Nevada State Controller

NEVADA STATE GOVERNMENT



(1) Member of Board of Finance

(2) Member of Board of Examiners

STATE OF NEVADA

CONSTITUTIONAL OFFICERS

Richard H. Bryan, Governor

Robert R. Miller, Lieutenant Governor

Frankie Sue Del Pappa
Secretary of State

Darrel R. Daines
State Controller

Brian McKay
Attorney General

Ken Santor
State Treasurer

FINANCIAL SECTION

Deloitte
Haskins + Sells

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INDEPENDENT AUDITORS' REPORT

The Honorable Darrel R. Daines, State
Controller of the State of Nevada:

We have audited the accompanying general purpose financial statements of the State of Nevada as of June 30, 1988 and for the year then ended, listed in the foregoing table of contents. These financial statements and the combining, individual fund and account group financial statements and schedules; and the statistical section discussed below are the responsibility of the State's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements (1) of the Water Treatment Fund, Water Transmission Fund, Power Marketing Fund, Housing Division Fund and Industrial Insurance Fund, which statements reflect 99.8 percent and 99.2 percent, respectively, of the assets and operating revenues of the Enterprise Funds; or (2) of the Public Employees Retirement System Fund and Legislators' Retirement System Fund, which statements reflect 99.8 percent and 99.9 percent, respectively, of the assets and operating revenues of the Pension Trust Funds, and 80.3 percent of the assets of the Trust and Agency Funds. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to amounts included for the Enterprise Funds and Pension Trust Funds, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of other auditors, such general purpose financial statements present fairly, in all material respects, the financial position of the State of Nevada at June 30, 1988 and the results of its operations and the changes in financial position of its proprietary fund types, nonexpendable trust funds and pension trust funds for the year then ended in conformity with generally accepted accounting principles.

As described in Note 2E to the financial statements, in fiscal year 1988 the State made certain accounting changes which are reported as restatements of prior periods.

Our audit also comprehended the combining, individual fund and account group financial statements and schedules listed in the foregoing table of contents. In our opinion, based upon our audit and the reports of other auditors, such supplemental information, when considered in relation to the general purpose financial statements, presents fairly in all material respects the information shown therein.

The statistical section listed in the foregoing table of contents was not audited by us and, accordingly, we do not express an opinion thereon.

Deloitte Haskins + Sells

December 30, 1988

GENERAL PURPOSE FINANCIAL STATEMENTS

Combined Balance Sheet
All Fund Types and Account Groups

June 30, 1988
(Expressed in Thousands)

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits						
Assets:						
Cash and pooled investments	$ 148,368	$ 128,953	$ 1,040	$ 61,357	$ 3,743	$ 5,260
Investments	40,403	167,610	-0-	-0-	708,300	-0-
Receivables (net)	65,811	7,868	429	-0-	75,368	543
Due from other funds	16,279	6,182	916	783	1,389	5,611
Inventory	-0-	11,133	-0-	-0-	591	1,164
Advances to other funds	5,650	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	15,363	-0-	-0-	159,477	-0-
Mortgage loans receivable	-0-	-0-	-0-	-0-	437,273	-0-
Deferred charges and other assets	10,292	1,643	-0-	-0-	28,851	99
Land	-0-	-0-	-0-	-0-	4,075	523
Structures and improvements	-0-	-0-	-0-	-0-	228,404	5,796
Furniture and equipment	-0-	-0-	-0-	-0-	39,401	13,684
Accumulated depreciation	-0-	-0-	-0-	-0-	(49,935)	(9,394)
Construction in progress	-0-	-0-	-0-	-0-	8,094	36
Other debits:						
Amount available in debt service fund	-0-	-0-	-0-	-0-	-0-	-0-
Amt to be provided for retirement of debt	-0-	-0-	-0-	-0-	-0-	-0-
Total assets and other debits	$ 286,803	$ 338,752	$ 2,385	$ 62,140	$ 1,645,031	$ 23,322
Liabilities and Other Credits						
Liabilities:						
Accounts payable and accruals	$ 52,397	$ 14,941	$ 74	$ 523	$ 620,006	$ 5,316
Accrued compensated absences	-0-	-0-	-0-	-0-	1,405	627
Contracts payable	-0-	8,262	-0-	9,425	-0-	-0-
Due to other funds	44,132	9,479	-0-	1,615	437	2,101
Deferred revenue	676	4,645	-0-	-0-	3,625	-0-
Obligations under reverse repo agreements	39,844	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Bonds payable, other obligations	-0-	-0-	-0-	-0-	944,100	-0-
Advances from other funds	154	-0-	-0-	-0-	1,197	4,177
Lease/installment purchase obligations	-0-	-0-	-0-	-0-	-0-	883
Other liabilities	2,249	15,935	-0-	4,717	28,187	-0-
Total liabilities	139,452	53,262	74	16,280	1,598,957	13,104
Equity and other credits:						
Investment in general fixed assets	-0-	-0-	-0-	-0-	-0-	-0-
Contributed capital	-0-	-0-	-0-	-0-	5,543	7,244
Retained earnings:						
Reserved	-0-	-0-	-0-	-0-	29,355	-0-
Unreserved	-0-	-0-	-0-	-0-	11,176	2,974
Fund balances:						
Reserved:						
Encumbrances and contracts	1,721	62,455	-0-	26,384	-0-	-0-
Inventory	-0-	11,133	-0-	-0-	-0-	-0-
Advances	5,650	-0-	-0-	-0-	-0-	-0-
Balances forward	41,153	-0-	-0-	-0-	-0-	-0-
Other	11,739	169,025	2,311	-0-	-0-	-0-
Unreserved:						
Designated	40,000	1,247	-0-	-0-	-0-	-0-
Undesignated	47,088	41,630	-0-	19,476	-0-	-0-
Total equity and other credits	147,351	285,490	2,311	45,860	46,074	10,218
Total liabilities, equity, other credits	$ 286,803	$ 338,752	$ 2,385	$ 62,140	$ 1,645,031	$ 23,322

The notes to the financial statements are an integral part of this statement.

Exhibit 1

Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)	
Trust and Agency	University System Fund Type	General Fixed Assets	General Long-Term Obligations	1988	1987 (Restated)
$ 525,164	$ 60,080	$ -0-	$ -0-	$ 933,965	$ 925,387
2,536,629	42,732	-0-	-0-	3,495,674	3,091,866
90,467	20,624	-0-	-0-	261,110	215,800
43,160	9,003	-0-	-0-	83,323	127,317
-0-	3,685	-0-	-0-	16,573	14,756
187	-0-	-0-	-0-	5,837	6,050
-0-	-0-	-0-	-0-	174,840	192,522
-0-	-0-	-0-	-0-	437,273	440,386
2,896	13,710	-0-	-0-	57,491	68,833
3	34,127	29,084	-0-	67,812	62,460
-0-	265,379	200,789	-0-	700,368	671,951
691	112,352	108,235	-0-	274,363	248,766
(359)	-0-	-0-	-0-	(59,688)	(53,253)
-0-	21,595	61,876	-0-	91,601	42,878
-0-	-0-	-0-	2,311	2,311	890
-0-	-0-	-0-	389,757	389,757	344,548
$ 3,198,838	$ 583,287	$ 399,984	$ 392,068	6,932,610	$ 6,401,157
$ 233,911	$ 10,313	$ -0-	$ -0-	$ 937,481	$ 908,738
-0-	6,097	-0-	19,075	27,204	24,815
-0-	-0-	-0-	-0-	17,687	7,124
16,482	9,077	-0-	-0-	83,323	127,317
204	3,832	-0-	-0-	12,982	10,179
-0-	-0-	-0-	-0-	39,844	-0-
6,232	2,178	-0-	-0-	8,410	2,081
-0-	36,453	-0-	368,515	1,349,068	1,338,635
-0-	-0-	-0-	-0-	5,528	6,282
208	328	-0-	4,478	5,897	4,075
60,419	4,659	-0-	-0-	116,166	110,381
317,456	72,937	-0-	392,068	2,603,590	2,539,627
-0-	395,768	399,984	-0-	795,752	722,437
-0-	-0-	-0-	-0-	12,787	11,937
-0-	-0-	-0-	-0-	29,355	28,585
-0-	-0-	-0-	-0-	14,150	23,270
15	4,544	-0-	-0-	95,119	47,800
-0-	-0-	-0-	-0-	11,133	9,892
187	-0-	-0-	-0-	5,837	6,050
-0-	-0-	-0-	-0-	41,153	46,421
2,593,981	91,641	-0-	-0-	2,868,697	2,536,991
1,500	-0-	-0-	-0-	42,747	40,890
285,699	18,397	-0-	-0-	412,290	387,257
2,881,382	510,350	399,984	-0-	4,329,020	3,861,530
$ 3,198,838	$ 583,287	$ 399,984	$ 392,068	$ 6,932,610	$ 6,401,157

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds

Exhibit 2

For the Fiscal Year Ended June 30, 1988
(Expressed in Thousands)

	Governmental Fund Types				Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	1988	1987 (Restated)
Revenues:							
Gaming taxes, fees, licenses	$ 294,681	$ 11,555	$ -0-	$ -0-	$ -0-	$ 306,236	$ 269,449
Sales taxes	216,296	-0-	-0-	-0-	-0-	216,296	191,310
Federal	195,231	92,104	-0-	164	1,240	288,739	294,814
Other taxes	100,763	84,589	22,356	-0-	95,581	303,289	251,649
Licenses, fees and permits	27,170	69,130	-0-	-0-	270	96,570	81,056
Sales and charges for services	11,259	9,390	-0-	-0-	147	20,796	18,709
Interest	14,557	19,264	56	3,220	22,496	59,593	55,291
Insurance premiums	-0-	-0-	-0-	-0-	27,479	27,479	23,713
Other	18,509	10,620	462	-0-	2,115	31,706	23,373
Total revenues	878,466	296,652	22,874	3,384	149,328	1,350,704	1,209,364
Expenditures:							
Current:							
General government	38,595	9,221	-0-	-0-	15,301	63,117	50,190
Health and social services	255,056	28,077	-0-	-0-	100,233	383,366	348,875
Education and support services	295,238	6,514	-0-	-0-	854	302,606	271,778
Law, justice and public safety	76,662	38,185	-0-	-0-	-0-	114,847	99,573
Regulation of business	22,218	15,390	-0-	-0-	-0-	37,608	33,738
Transportation	-0-	180,055	-0-	-0-	-0-	180,055	204,030
Recreation and resource development	43,080	5,417	-0-	-0-	45	48,542	42,150
Capital improvements	-0-	-0-	-0-	53,177	-0-	53,177	20,730
Debt service:							
Principal	453	689	21,720	-0-	-0-	22,862	19,750
Interest, fiscal charges	638	230	25,915	-0-	-0-	26,783	20,841
Total expenditures	731,940	283,778	47,635	53,177	116,433	1,232,963	1,111,655
Excess (deficiency) of revenues over expenditures	146,526	12,874	(24,761)	(49,793)	32,895	117,741	97,709
Other Financing Sources (Uses):							
Proceeds from install pur/cap lease	904	1,024	-0-	-0-	-0-	1,928	1,774
Proceeds from sale of bonds	-0-	43,814	-0-	20,395	-0-	64,209	96,053
Proceeds of refunding bonds	-0-	-0-	-0-	-0-	-0-	-0-	67,448
Payment to refunded bond escrow agent	-0-	-0-	-0-	-0-	-0-	-0-	(67,448)
Operating transfers in	21,306	18,704	26,232	6,130	6,588	78,960	89,266
Operating transfers out	(140,899)	(38,775)	(50)	(9,618)	(3,042)	(192,384)	(193,151)
Total other financing sources (uses)	(118,689)	24,767	26,182	16,907	3,546	(47,287)	(4,058)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	27,837	37,641	1,421	(32,886)	36,441	70,454	93,651
Fund balances, July 1 (as restated)	120,364	247,849	890	78,746	262,074	709,923	616,392
Residual equity transfers	(850)	-0-	-0-	-0-	-0-	(850)	(120)
Fund balances, June 30	$ 147,351	$285,490	$ 2,311	$ 45,860	$ 298,515	$ 779,527	$ 709,923

The notes to the financial statements are an integral part of this statement.

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund and Special Revenue Funds

Exhibit 3

For the Fiscal Year Ended June 30, 1988 (Expressed in Thousands)

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:									
Fund balances, July 1, 1987 (as restated)	$ 120,709	$ 120,709	$ -0-	$ 77,586	$ 77,586	$ -0-	$ 198,295	$ 198,295	$ -0-
Revenues:									
Sales taxes	204,947	216,296	11,349	-0-	-0-	-0-	204,947	216,296	11,349
Gaming taxes, fees, licenses	259,049	273,396	14,347	9,961	11,555	1,594	269,010	284,951	15,941
Federal	228,159	200,808	(27,351)	144,222	93,883	(50,339)	372,381	294,691	(77,690)
Other taxes	122,201	121,088	(1,113)	76,916	86,029	9,113	199,117	207,117	8,000
Sales, charges for services	13,123	11,762	(1,361)	10,796	10,077	(719)	23,919	21,839	(2,080)
Licenses, fees and permits	50,255	27,178	(23,077)	63,387	68,457	5,070	113,642	95,635	(18,007)
Interest	10,821	12,137	1,316	29,824	30,055	231	40,645	42,192	1,547
Other	54,594	49,586	(5,008)	34,183	14,980	(19,203)	88,777	64,566	(24,211)
Other financing sources:									
Proceeds from sale of bonds	-0-	-0-	-0-	43,814	43,814	-0-	43,814	43,814	-0-
Appropriated transfers in	5,814	5,814	-0-	9,211	9,211	-0-	15,025	15,025	-0-
Reversions from other funds	-0-	456	456	-0-	21	21	-0-	477	477
Total sources	1,069,672	1,039,230	(30,442)	499,900	445,668	(54,232)	1,569,572	1,484,898	(84,674)
Uses of Financial Resources:									
Expenditures, encumbrances:									
General government	65,754	58,684	7,070	38,416	36,005	2,411	104,170	94,689	9,481
Education, support services	310,360	291,739	18,621	10,326	8,274	2,052	320,686	300,013	20,673
Health and social services	281,501	259,588	21,913	32,723	28,706	4,017	314,224	288,294	25,930
Law, justice and public safety	91,088	78,970	12,118	48,672	40,346	8,326	139,760	119,316	20,444
Rec, resource development	78,879	52,194	26,685	34,234	6,550	27,684	113,113	58,744	54,369
Regulation of business	24,156	22,539	1,617	20,613	15,764	4,849	44,769	38,303	6,466
Transportation	-0-	-0-	-0-	292,312	189,896	102,416	292,312	189,896	102,416
Other financing uses:									
Appropriated transfers out	156,464	123,346	33,118	12,729	12,500	229	169,193	135,846	33,347
Reversions to other funds	-0-	104	(104)	-0-	391	(391)	-0-	495	(495)
Total uses	1,008,202	887,164	121,038	490,025	338,432	151,593	1,498,227	1,225,596	272,631
Fund balances, June 30, 1988	$ 61,470	$ 152,066	$ 90,596	$ 9,875	$ 107,236	$ 97,361	$ 71,345	$ 259,302	$ 187,957

The notes to the financial statements are an integral part of this statement.

Combined Statement of Revenues, Expenses and Changes in Fund Equity/Balances
All Proprietary Fund Types and Similar Trust Funds

For the Fiscal Year Ended June 30, 1988 — Exhibit 4
(Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)	
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	1988	1987 (Restated)
Operating Revenues:						
Sales	$ 49,479	$ 6,233	$ -0-	$ -0-	$ 55,712	$ 48,183
Charges for services	1,149	14,892	-0-	-0-	16,041	14,741
Rental income	-0-	5,001	-0-	-0-	5,001	4,649
Interest, dividends	94,640	-0-	3,152	165,567	263,359	247,657
Investment gains	28,507	-0-	-0-	38,115	66,622	185,353
Net premium income	187,883	5,692	-0-	-0-	193,575	166,145
Retirement contributions	-0-	-0-	-0-	203,068	203,068	179,695
Federal	19	2,154	-0-	-0-	2,173	422
Other	2,881	225	1,970	1,140	6,216	4,867
Total operating revenues	364,558	34,197	5,122	407,890	811,767	851,712
Operating Expenses:						
Salaries and benefits	18,813	10,024	-0-	-0-	28,837	26,075
Operating	41,739	10,141	-0-	-0-	51,880	46,121
Benefit payments	-0-	-0-	-0-	97,807	97,807	86,786
Claims expense	193,840	247	-0-	-0-	194,087	173,717
Materials or supplies used	1,497	4,490	-0-	-0-	5,987	4,226
Interest required-acturial liabilities	35,203	-0-	-0-	-0-	35,203	28,194
Interest expense	52,283	202	-0-	-0-	52,485	56,033
Servicers' fees	2,224	-0-	-0-	-0-	2,224	1,087
Investment expense	-0-	-0-	-0-	5,710	5,710	7,453
Depreciation	7,335	1,615	-0-	286	9,236	9,275
Insurance premiums	-0-	4,726	-0-	-0-	4,726	4,640
Refunds	-0-	-0-	-0-	4,771	4,771	6,261
Administrative expense	2,771	-0-	-0-	1,741	4,512	2,491
Law, justice and public safety	-0-	-0-	200	-0-	200	185
Total operating expenses	355,705	31,445	200	110,315	497,665	452,544
Operating income	8,853	2,752	4,922	297,575	314,102	399,168
Nonoperating Revenues (Expenses):						
Interest income	1,174	-0-	-0-	-0-	1,174	1,018
Interest expense	(11,043)	-0-	-0-	-0-	(11,043)	(10,927)
Loss on disposal of assets	(3)	(745)	-0-	-0-	(748)	(9)
Other	(1,865)	-0-	-0-	-0-	(1,865)	29
Total nonoperating expenses	(11,737)	(745)	-0-	-0-	(12,482)	(9,889)
Income (loss) before operating transfers	(2,884)	2,007	4,922	297,575	301,620	389,279
Net Operating Transfers	(5,420)	(2,053)	(3,475)	-0-	(10,948)	(8,209)
Net income (loss)	(8,304)	(46)	1,447	297,575	290,672	381,070
Fund equity/balances, July 1 (as restated)	54,378	9,414	32,145	2,251,700	2,347,637	1,966,447
Residual equity transfers	-0-	850	-0-	-0-	850	120
Fund equity/balances, June 30	$ 46,074	$10,218	$ 33,592	$ 2,549,275	$2,639,159	$ 2,347,637

The notes to the financial statements are an integral part of this statement.

Combined Statement of Changes in Financial Position
All Proprietary Fund Types and Similar Trust Funds

Exhibit 5

For the Fiscal Year Ended June 30, 1988
(Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)	
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	1988	1987 (Restated)
Sources of Cash:						
From operations						
Net income (loss)	$ (8,304)	$ (46)	$ 1,447	$ 297,574	$ 290,671	$ 381,070
Items not requiring (providing)cash						
Depreciation	7,335	1,615	-0-	286	9,236	9,275
Amortization of premiums/discounts	(3,571)	-0-	-0-	(1,759)	(5,330)	(2,145)
Decrease (increase) in receivables and accrued revenue	(11,211)	(1,100)	8	(1,956)	(14,259)	(11,822)
Increase in inventory	(215)	(146)	-0-	-0-	(361)	(96)
Decrease (increase) in payables and accrued expenses	41,855	617	738	(1,266)	41,944	48,707
Gain on sale of investments	(28,507)	-0-	-0-	(38,258)	(66,765)	(191,434)
Allowance for loan losses	-0-	-0-	-0-	144	144	5,483
Other	(10,936)	(72)	5	-0-	(11,003)	(4,691)
Adjustment for:						
Nonoperating items/net transfers	17,157	2,799	3,475	-0-	23,431	18,099
Cash provided by operations	3,603	3,667	5,673	254,765	267,708	252,446
Nonoperating expenses	(11,738)	(745)	-0-	-0-	(12,483)	(9,889)
Operating transfers in	337	333	162	-0-	832	1,063
Gain on sale of assets	3	745	-0-	-0-	748	9
Proceeds from sale of bonds	80,000	-0-	-0-	-0-	80,000	43,537
Proceeds from sale of assets and invest	335,197	18	-0-	7,514,918	7,850,133	6,500,223
Proceeds from debt obligations	-0-	-0-	-0-	6,416	6,416	-0-
Mortgage/note principal collections	25,617	-0-	-0-	-0-	25,617	33,751
Advances received	360	488	-0-	-0-	848	3,384
Increases in other liabilities	-0-	941	-0-	-0-	941	586
Decrease in other assets	-0-	-0-	-0-	129	129	84
Decrease in investment trades receivable	-0-	-0-	-0-	-0-	-0-	32,989
Increase in investment trades payable	-0-	-0-	-0-	11,088	11,088	-0-
Return of capital on investments	-0-	-0-	-0-	2,665	2,665	-0-
Other sources	12,980	850	-0-	-0-	13,830	46,930
Total sources of cash	446,359	6,297	5,835	7,789,981	8,248,472	6,905,113
Applications of Cash:						
Operating transfers out	5,757	2,387	3,637	-0-	11,781	9,271
Acquisition of property, plant, equipment	4,457	2,329	-0-	563	7,349	7,439
Purchase of investments	310,621	-0-	4,726	7,814,584	8,129,931	6,711,146
Decrease in investment trades payable	-0-	-0-	-0-	-0-	-0-	85,683
Increase in investment trades receivable	-0-	-0-	-0-	14,973	14,973	-0-
Debt issue costs	1,541	96	-0-	-0-	1,637	89
Retirement of bonds and notes	120,422	-0-	-0-	137	120,559	40,962
Reduction in advances	-0-	849	-0-	-0-	849	95
Experience dividends paid	2,112	-0-	-0-	-0-	2,112	10,865
Other applications	926	1,088	-0-	151	2,165	1,340
Total applications of cash	445,836	6,749	8,363	7,830,408	8,291,356	6,866,890
Increase (decrease) in cash	523	(452)	(2,528)	(40,427)	(42,884)	38,223
Cash and pooled investments, July 1	3,220	5,712	10,404	45,160	64,496	26,273
Cash and pooled investments, June 30	$ 3,743	$ 5,260	$ 7,876	$ 4,733	$ 21,612	$ 64,496

The notes to the financial statements are an integral part of this statement.

Combined Statement of Current Operating Funds Revenues, Expenditures and Other Changes
University System Fund Type

For the Year Ended June 30, 1988
(Expressed in Thousands)

Exhibit 6

	Unrestricted	Restricted	Totals (Memorandum Only) 1988	1987
Revenues:				
Tuition and fees	$ 27,635	$ 2	$ 27,637	$ 25,322
State appropriations	118,691	-0-	118,691	108,143
Federal appropriation	50	-0-	50	50
Federal grants and contracts	6,780	34,363	41,143	36,705
State grants and contracts	1,353	6,796	8,149	4,770
Local grants and contracts	460	1,264	1,724	1,986
Private gifts, grants and contracts	4,340	10,955	15,295	13,840
Endowment income	150	1,903	2,053	1,464
Investment income	2,641	85	2,726	2,696
Sales and services of educational departments	10,122	682	10,804	10,407
Sales and services of auxiliary enterprises	15,588	-0-	15,588	15,246
Other sources	3,547	358	3,905	4,578
Total revenues	191,357	56,408	247,765	225,237
Expenditures and Mandatory Transfers:				
Educational and general:				
Instruction	72,241	5,618	77,859	71,230
Research	8,186	24,207	32,393	28,309
Public service	4,721	14,126	18,847	17,312
Academic support	22,979	2,378	25,357	22,576
Institutional support	25,140	2,111	27,251	24,406
Student services	16,843	4,896	21,739	20,720
Operation and maintenance of plant	19,043	20	19,063	18,198
Scholarships and fellowships	1,272	3,049	4,321	4,048
Total educational and general expenditures	170,425	56,405	226,830	206,799
Auxiliary enterprises:				
Expenditures for food, housing and other auxiliary services	15,225	-0-	15,225	15,054
Mandatory transfers:				
Principal and interest	140	51	191	243
Student loan matching	1	-0-	1	3
Total expenditures and mandatory transfers	185,791	56,456	242,247	222,099
Other Transfers and Additions (Deductions):				
Voluntary transfers, net	(1,100)	(207)	(1,307)	(323)
State appropriations refunded	(841)	-0-	(841)	(474)
Excess of restricted receipts over transfers to revenue	-0-	1,107	1,107	1,279
Total other transfers and additions (deductions)	(1,941)	900	(1,041)	482
Net increase in fund balances	$ 3,625	$ 852	$ 4,477	$ 3,620

The notes to the financial statements are an integral part of this statement.

Combined Statement of Changes in Fund Balances
University System Fund Type

For the Year Ended June 30, 1988
(Expressed in Thousands)

	Current Operating Funds			
	General Unrestricted	General Restricted	Auxiliary Enterprises	Total Current Operating
Revenues and Other Additions:				
Current fund revenues	$ 175,644	$ 66,156	$ 15,714	$ 257,514
State appropriations - restricted	-0-	-0-	-0-	-0-
Federal grants and cotracts, restricted	-0-	-0-	-0-	-0-
Private gifts, grants and contracts, restricted	-0-	-0-	-0-	-0-
Investment income, restricted	-0-	-0-	-0-	-0-
Proceeds from bond issue	-0-	-0-	-0-	-0-
Interest on loans receivable	-0-	-0-	-0-	-0-
Student fees	-0-	-0-	-0-	-0-
Retirement of indebtedness	-0-	-0-	-0-	-0-
Realized gain on investments,net	-0-	-0-	-0-	-0-
Expended for plant facilities, including $14,032 charged to current funds expenditures	-0-	-0-	-0-	-0-
Proceeds from notes payable	-0-	-0-	-0-	-0-
Other sources	-0-	-0-	-0-	-0-
Total revenues and other additions	175,644	66,156	15,714	257,514
Expenditures and Other Deductions:				
Educational and general expenditures	170,424	56,407	-0-	226,831
Auxiliary enterprises expenditures	-0-	-0-	15,225	15,225
Indirect costs recovered	-0-	8,642	-0-	8,642
Loan administration and collection costs	-0-	-0-	-0-	-0-
Loan cancellations, write-offs and provision for bad debts	-0-	-0-	-0-	-0-
Expended for plant facilities, including noncapitalized expenditures of $ 341	-0-	-0-	-0-	-0-
Retirement of indebtedness	-0-	-0-	-0-	-0-
Interest on indebtedness	-0-	-0-	-0-	-0-
Disposal of plant assets	-0-	-0-	-0-	-0-
State appropriations refunded	841	-0-	-0-	841
Obligations under capital leases	-0-	-0-	-0-	-0-
Revenue bonds payable	-0-	-0-	-0-	-0-
Other deductions	-0-	-0-	-0-	-0-
Total expenditures and other deductions	171,265	65,049	15,225	251,539
Transfers Among Funds, Additions (Deductions):				
Mandatory transfers:				
Principal and interest	-0-	(50)	(140)	(190)
Student loan matching	(1)	-0-	-0-	(1)
Net transfers (voluntary)	(291)	(207)	(808)	(1,306)
Total transfers	(292)	(257)	(948)	(1,497)
Net increase (decrease) for the year	4,087	850	(459)	4,478
Fund balance, July 1, 1987	15,251	9,902	4,269	29,422
Fund balance, June 30, 1988	$ 19,338	$ 10,752	$ 3,810	$ 33,900

The notes to the financial statements are an integral part of this statement.

Exhibit 7

Non-Operating Funds						
		Plant Funds				
Student Loan	Endowment	Unexpended Plant	Retirement of Indebtedness	Investment in Plant	Combined Plant	Total
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 257,514
-0-	5,630	2,459	-0-	-0-	2,459	8,089
36	-0-	3,823	-0-	-0-	3,823	3,859
10	2,872	3,001	-0-	-0-	3,001	5,883
13	323	554	147	-0-	701	1,037
-0-	-0-	6,554	1,110	-0-	7,664	7,664
135	-0-	-0-	-0-	-0-	-0-	135
-0-	-0-	3,773	-0-	-0-	3,773	3,773
-0-	-0-	-0-	-0-	1,205	1,205	1,205
-0-	3,013	-0-	-0-	-0-	-0-	3,013
-0-	-0-	-0-	-0-	40,681	40,681	40,681
-0-	-0-	780	-0-	-0-	780	780
136	-0-	572	3	69	644	780
330	11,838	21,516	1,260	41,955	64,731	334,413
-0-	-0-	-0-	-0-	-0-	-0-	226,831
-0-	-0-	-0-	-0-	-0-	-0-	15,225
-0-	-0-	-0-	-0-	-0-	-0-	8,642
54	-0-	-0-	-0-	-0-	-0-	54
97	-0-	-0-	-0-	-0-	-0-	97
-0-	-0-	26,991	-0-	-0-	26,991	26,991
-0-	-0-	-0-	1,205	-0-	1,205	1,205
-0-	-0-	12	2,547	-0-	2,559	2,559
-0-	-0-	-0-	-0-	4,120	4,120	4,120
-0-	-0-	-0-	-0-	-0-	-0-	841
-0-	-0-	-0-	-0-	46	46	46
34	50	45	19	7,710	7,710	7,710
185	50	27,048	3,771	800	864	948
				12,676	43,495	295,269
-0-	-0-	(1,850)	2,040	-0-	190	-0-
1	-0-	-0-	-0-	-0-	-0-	-0-
(37)	175	668	-0-	500	1,168	-0-
(36)	175	(1,182)	2,040	500	1,358	-0-
100	11,963	(6,714)	(471)	29,779	22,594	39,144
7,375	41,798	23,686	2,937	365,988	392,611	471,206
$ 7,484	$ 53,761	$ 16,972	$ 2,466	$ 395,767	$ 415,205	$ 510,350

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Statements and Reporting Entity - The accompanying financial statements of the State of Nevada (the State) have been prepared in conformity with generally accepted accounting principles as prescribed by the National Council on Governmental Accounting and accepted by the Governmental Accounting Standards Board. The financial statements of the University System Funds have been prepared in conformity with generally accepted accounting principles as prescribed by the National Association of College and University Business Officers.

The financial statements include the departments, agencies, authorities, commissions and other organizational units that are controlled by or dependent on the State as presented in Statement 3, "Defining the Governmental Reporting Entity" issued by the National Council on Governmental Accounting. This determination was based on the following oversight criteria: selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, scope of public service and financial relationship. Based on this criteria, the following organizations (component units) have been included in the general purpose financial statements:

State Industrial Insurance System
University of Nevada System
Colorado River Commission
Nevada Housing Division
Public Employees' Retirement System of Nevada
Legislators' Retirement System of Nevada

Based on the above criteria, all occupational licensing boards with the exception of the Nevada Athletic Commission, Nevada Racing Commission, and the Taxicab Authority were determined to be independent governmental entities and are thus excluded from this report.

B. Basis of Presentation - The accounts of the State are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the State:

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the State. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service Funds - The Debt Service Funds are used to account for the payment of principal, interest, and related expenditures on long-term general and special obligation bonds, other than bonds payable from the operations of an enterprise.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by proprietary operations.

Proprietary Fund Types

Enterprise Funds - Enterprise Funds are used to account for operations that provide services to citizens financed primarily by user charges for the provision of these services and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the State or to other governmental units on a cost reimbursement basis.

Fiduciary Fund Types

Trust Funds - Trust Funds are used to account for assets held in trust by the State under agreements with individuals or other entities. There are three types of Trust Funds: Expendable, Nonexpendable, and Pension.

Agency Funds - Agency Funds are used to account for assets held by the State as custodian, and in which the State has no right or interest.

University System Fund Type

Current Funds - Current Funds are used to account for unrestricted funds over which the governing boards retain full control in achieving the institutions' purposes and restricted funds which may be utilized only in accordance with externally restricted purposes.

Fiduciary Funds - Fiduciary Funds are used to account for assets held by loan, endowment and agency funds in which the university acts in a fiduciary capacity.

Plant Funds - Plant Funds are used to account for institutional property acquisition, renewal, replacement, debt service and investment.

Account Groups

General Fixed-Assets Account Group - This account group is established to account for all fixed assets of the State, other than those accounted for in Enterprise Funds, Internal Service Funds, Trust Funds, and University System Funds.

General Long-Term Obligations Account Group - This account group is established to account for all long-term obligations of the State, except those required to be paid from the operations of Proprietary Fund Types, Pension Trust Funds, and University System Funds.

C. Basis of Accounting - The financial statements are prepared on the modified accrual basis for Governmental Fund Types, Expendable Trust Funds, and Agency Funds; and on the accrual basis for Proprietary Fund Types, Nonexpendable Trust Funds, Pension Trust Funds, and University Fund Type.

Under the modified accrual basis, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of that fiscal period. Material revenues susceptible to accrual include Federal grants, property taxes and interest. Expenditures are recognized in the accounting period in which the liability is incurred except for principal and interest expenditures on general long-term obligations, which are recognized when due. Also, expenditures for accrued compensated absences are not recognized until they are payable from current available financial resources.

Under the accrual basis, revenues are recognized when earned and expenses are recognized when the related liabilities are incurred.

D. Budgetary Process - The Governor is required to submit his proposed budget to the State Legislature by the 10th day of each regular session, which convenes every odd-numbered year. The budget presented spans the next two fiscal years, and contains detailed estimates of revenue and expenditures. The Legislature enacts the budget through passage of the General Appropriations Act, which allows expenditures from unrestricted revenues, and the Authorized Expenditures Act, which allows expenditure of revenues collected for specific purposes. Once passed and signed, the budget becomes the State's financial plan for the next two fiscal years.

Budgetary control for the General Fund and Special Revenue Funds is maintained at the budget account level. A separate detailed report of budgeted revenues and expenditures by such budget accounts is presented in the State of Nevada Budgetary Basis Report, Fiscal Year 1988. Budget revisions during the biennium may be effected with approval of the Budget Division and in some cases must also be approved by the Interim Finance Committee. Departments requiring additional funding may request an allocation from the Interim Finance Contingency Fund. Allocations totaling $2,045,375 were made in the 1988 fiscal year. Unencumbered appropriations lapse at the end of each fiscal year, unless specific authority is granted in the Appropriations Act to carry amounts forward. Unexpended authorized revenues under the Authorized Expenditures Act are carried forward for expenditure in the next fiscal period.

The State's budget is prepared principally on a modified accrual basis, with the following exceptions:

1) Revenue from grants is only recognized when it is received in cash.

2) Cash placed in petty cash funds or outside bank accounts is considered expended for budgetary purposes.

3) Expenditures are only recognized if the liability is liquidated within 60 days after the fiscal year end.

4) Encumbrances for goods or services not received by fiscal year end are considered an expenditure of the current period, if received and paid within 60 days.

5) Increases in prepaid / deferred assets and inventory are considered expenditures; increases in deferred revenue are considered revenue.

6) Advances to other funds are considered expenditures; repayments of such advances are considered revenues.

Actual amounts in the budgetary comparison statements are presented on a budgetary basis. Because this basis differs from generally accepted accounting principles (GAAP), as described above, a reconciliation between the budgetary and GAAP bases is presented in Note 2.

E. Encumbrances - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in Governmental Fund Types. For financial statement purposes, encumbrances outstanding at June 30, for which the goods or services have not been received, are not considered as expenditures in the current fiscal year.

F. University of Nevada System - University System Fund Type is accounted for on the accrual basis of accounting, in accordance with principles outlined in the American Institute of Certified Public Accountants' Audit Guide, "Audits of Colleges and Universities", and the "College and University Business Administration" published by the National Association of College and University Business Officers. As a result, its inclusion in an existing fund type would distort the general purpose financial statements and as such they are presented in a separate column on the financial statements as a discrete presentation.

G. Individual Accounts

Cash and Pooled Investments - The State Treasurer invests all temporary cash surpluses. No entry is made to reduce the cash balance in each fund. The residual investments are reported on the combined balance sheet as equity in pooled investments. Earnings from these investments are credited to the General Fund and to certain other funds

which have specific statutory authority to receive a prorated share based upon weekly cash balances. Also included in this account is cash held by departments in petty cash funds and outside bank accounts.

Investments - Bonds, U.S. government obligations and government guaranteed mortgage notes are stated at original cost, adjusted where appropriate for bond premium or discount. Premiums or discounts are amortized over the life of the issue on the straight-line method. Amortization of premium and accretion of discount are included as interest income. Bonds are normally held until maturity dates in order to improve yields to maturity. The State Industrial Insurance System (SIIS), an Enterprise Fund, uses the deferral and amortization method of accounting for bond exchanges whereby the gain or loss on sale of the original bond forms part of the cost of the new bond. The unamortized deferred costs related to bond exchanges by SIIS totaled $2,798,000 and $4,914,000 at June 30, 1988 and 1987. The cost of bonds and mortgages sold is determined by specific identification. Investments of $20,999,466 in the Deferred Compensation Fund, an Agency Fund, are stated at market value.

Marketable equity securities are stated at the lower of cost or market. Premium income on options written is deferred and recognized upon expiration, exercise or sale. The cost of marketable equity securities sold is determined on the average cost method. Dividend income on marketable equity securities is recorded as of the ex-dividend date.

Real estate investments in the Public Employees Retirement System (PERS), a Pension Trust Fund, are stated at the lower of cost or net realizable value. Additions and improvements to real estate investments are capitalized. Ordinary maintenance and repair expenses are charged to income as incurred. The straight-line depreciation method is used over periods ranging from 3 to 40 years.

Short-term investments, consisting of commercial paper and U.S. government securities, are stated at cost which approximates market.

Receivables - Receivables in the Governmental Fund Types consist primarily of taxes due by June 30 and interest. Receivables in Fiduciary Fund Types consist primarily of contributions due to the Pension Trust Funds and interest. Most licenses, fees, permits and similar revenues are not susceptible to accrual, and are recognized on a cash basis. Receivables in Proprietary Fund Types have arisen in the ordinary course of business. No allowance for uncollectible accounts has been established in any fund, as collection history has been excellent.

Interfund Transactions - The State has three types of interfund transactions, as follows:

1) Services rendered and employee benefit contributions are accounted for as revenues, expenditures/expenses in the funds involved.

2) Operating appropriations/subsidies are accounted for as operating transfers in the funds involved.

3) Equity contributions are accounted for as equity transfers (additions to or deductions from beginning Governmental Fund balances or Proprietary Fund contributed capital).

The composition of interfund receivables and payables at June 30, 1988 is presented in Note 2.

Inventories - Inventories are stated at cost on the first-in, first-out basis. Inventory in the Highway Fund, a Special Revenue Fund, consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. The reserve for inventory of supplies is equal to the amount of inventory of supplies and signifies that a portion of the fund balance is not available for expenditure.

Advances to Other Funds - Long-term interfund advances are recorded by the advancing fund as a receivable and as a reserve to maintain the accountability and to properly disclose the amount available for appropriation (unreserved fund balance). Repayments are credited to the receivable and corresponding reductions are made in the reserve.

Fixed Assets and Depreciation - An inventory of State-owned land, buildings, and equipment was developed in 1985. All fixed assets are stated at historical cost or estimated historical cost, based on acquisition of comparable property or agency records, if actual historical cost is not available. Donated fixed assets are stated at appraised fair market

value at the time of donation or estimated fair market value at time of donation, based on acquisition of comparable property, if appraised fair market value is not available. Interest during construction has not been capitalized. Certain public domain fixed assets (including highways, bridges, highway lands and rights-of-way) are not capitalized. No depreciation is provided on general fixed assets.

Enterprise Fund, Internal Service Fund and Pension Trust Fund fixed assets are stated at cost which includes net capitalized interest. They are depreciated principally on a straight-line basis over estimated useful lives ranging from 5 to 75 years for structures and improvements and 3 to 40 years for furniture and equipment.

In University System Fund Type, to the extent current operating funds are used to finance plant assets, the amounts so provided are accounted for as (1) expenditures, in the case of normal acquisition and/or replacement of movable equipment and library books; (2) mandatory transfers, in the case of required provisions for debt amortization and interest, and for equipment renewal and replacement; and (3) as voluntary transfers for all other cases. Property, buildings and equipment are stated at cost at the date of acquisition or fair market value at date of donation, except for plant assets acquired prior to 1962 and library books and media acquired before 1976 which are stated at estimated original cost. In accordance with the recommendations of the American Institute of Certified Public Accountants, the system does not provide for depreciation of physical properties.

Fund Equity - Fund equity in the Governmental Fund Types and Expendable Trust Funds consists of reserved, designated and unreserved fund balances. Fund equity in the Proprietary Fund Types and Nonexpendable Trust Funds consists of contributed capital, reserved retained earnings, and unreserved retained earnings. The nature of reserved and designated fund balances is explained below:

"Encumbrances and contracts" indicates assets required to meet future payment obligations.

"Inventory" indicates consumable supplies held in stock by Governmental Fund Types.

"Advances" indicates assets which have been advanced to other funds on a long-term basis.

"Balances forward" indicates unexpended funds brought forward to the next year, which are legally restricted for a specific purpose.

"Other" generally indicates assets which because of their nonmonetary nature are unavailable for expenditure.

"Designated" indicates assets which have been designated by the Legislature for specific purposes.

Accumulated Unpaid Vacation and Sick Pay - The State's liability for accumulated unpaid annual and compensatory time is reported in the General Long-Term Obligations Account Group for all Governmental Fund Types. In the Proprietary Fund Types and the University Fund Type, this obligation is reported as a liability of the respective funds.

No liability is reported for unpaid accumulated sick leave since such amount is not material and it is the State's policy to record the cost of sick leave only when paid. Unused sick leave is partially compensated upon death or retirement for employees with 10 or more years of service, up to a maximum of $3,500.

University System Fund Revenues - Revenues and expenditures resulting from summer sessions are reported within the fiscal year in which the total summer sessions program is predominantly conducted. Accordingly, only the revenues and expenditures of the 1987 summer sessions are included in the statement of current operating funds revenues, expenditures and other changes. Revenues and expenditures related to the 1988 summer sessions are reflected in the financial statements as deferred items.

Tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for 1988 total $1,632,994.

Memorandum Only - Total Columns - Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Prior Year Total Columns- Prior year totals are presented on each financial statement. Where necessary, the fiscal year 1987 balances were reclassified to make them comparable to the fiscal year 1988 balances. Such reclassifications did not change beginning fund equity except as discussed in Note 2E.

NOTE 2 - OTHER ACCOUNTING DISCLOSURES

A. Statutory Misclassifications - The following funds have been misclassified in the statutes:

Fund Name	Appropriate Classification	Statute Classification	Nevada Revised Statutes (NRS) Reference
Worker's Compensation and Safety	Special Revenue	Trust	616.423
Local Gov't. Pooled Investment	Agency	Trust	355.167
Intergovernmental Trust	Agency	Trust	353.254
Marlette Lake Water System	Internal Service	Enterprise	331.180(1)
Insurance Premium Trust	Internal Service	Trust	331.187
Nevada Beef Promotion	Special Revenue	Agency	561.407
Abandoned Property Trust	Agency	Trust	120A.370

These funds have been reported in the financial statements in their appropriate fund type classifications. Legislation is being proposed to correct the classifications in the statutes.

Also, the Treasurer's Travel Revolving Account is created in statute as an Agency Fund; however, the activity in this account is recorded as part of the General Fund. This treatment is consistent with all other revolving accounts in the State.

B. Individual Fund Deficits

Enterprise Funds

Colorado River Commission - The Water Treatment Fund recorded a net loss of $532,059 for 1987-88 which increased the fund's retained earnings deficit to $8,535,706. The fund has contributed capital of $1,500,000, resulting in a deficit fund equity balance of $7,035,706. The Water Transmission Fund recorded a net loss of $3,205,888 which increased the fund's retained earnings deficit to $40,910,103. The fund has contributed capital of $1,813,156, resulting in a deficit fund equity balance of $39,096,947. Water users are contractually obligated to provide revenues sufficient to cover all operation and maintenance expenses (except depreciation) plus all principal and interest requirements on outstanding debt and required deposits to reserve funds. Operating losses and accumulated deficits are the result of not charging water users for certain recorded expenses, (i.e., depreciation, amortization of debt and pre-operational expenses, contributions to the Las Vegas Valley Water District for pollution abatement studies and unpaid interest on federal debt added to principal). As annual retirements of debt principal progressively increase and are included in billings to water users, annual revenues will exceed recorded expenses, because principal payments are recorded as reductions of long-term debt rather than expenses. The deficits will be progressively reduced and finally eliminated as the annual retirements of debt principal increase.

Nevada Magazine - The operations of Nevada Magazine were removed from the General Fund in the fiscal year ended June 30, 1984 to be accounted for as an Enterprise Fund. A residual equity transfer of $66,849, representing the value of inventory and property, established the new fund. No cash was transferred although Nevada Magazine

had a liability for deferred subscription revenue of $278,774 at June 30, 1983. This resulted in a deficit beginning retained earnings of $278,774. The retained earnings deficit is $294,288 at June 30, 1988.

Internal Service Funds

Marlette Lake, Purchasing and Informational Facility - These three funds have deficit retained earnings as indicated at June 30, 1988, however their total equity positions are positive due to capital contributions from the General Fund.

	Marlette Lake	Purchasing	Informational Facility
Retained Earnings (Deficit)	$(1,201,776)	$ (14,416)	$(241,119)
Contributed Capital	2,885,883	1,940,593	262,251
Total Equity	$ 1,684,107	$ 1,926,177	$ 21,132

General Services Operating - Also, the General Services Operating Fund has deficit Retained Earnings of $854 due to the accrual of compensated absences which are not funded in the budget.

C. Fund Balance Reserves and Designations - An explanation of certain fund balance reserves and designations is as follows:

The Reserved Fund Balance - Other consists of the following amounts:

General Fund	$9,802,487 fiscal 1989 appropriation disbursed to the University prior to June 30, 1988; $606,897 is Loans Receivable; $841,157 is Water Resources Bank Account, Museum Fund Balance, and Livestock Show Board Fund Balance; and $488,125 is Notes Receivable for loans by Community Services to various local government entities.	$11,738,666
Special Revenue Funds	$169,423 Bond Arbitrage and $1,114,643 Agreements and Notes Receivable in Highway Fund; $28,879 Prepaid Expenses in Unemployment Compensation Fund; $92,393 Prepaid Expenses in Gaming Investigative Fund; $5,584 Prepaid Expenses in Colorado River Commission Fund; $3,678 Prepaid Expenses in Legislative Fund; and $167,610,000 Investment in Municipal Securities in the Municipal Bond Bank Fund.	$169,024,600
Debt Service Funds	$2,311,062 for debt service on bonds payable that are recorded in the General Long - Term Obligations Account Group.	$2,311,062
Expendable Trust Funds	$112,000 Loan Receivable and $300,132 fiscal 1989 distributions approved prior to June 30, 1988 in Interim Finance Contingency Fund; $2,159,867 loans to students in WICHE Student Loan Fund; and $10,000,000 for statutory distribution and $2,500,000 for aid to governmental units in the Supplemental CCRT Reserve Fund.	$15,071,999
Nonexpendable Trust Funds	$30,000, $2,500,000 and $31,040,124 to preserve the nonexpendable corpus of Northern Nevada Childrens Home Henry Wood Fund, Judicial College Fund, and Permanent School Fund, respectively.	$33,570,124

Pension Trust Funds	$2,543,837,711 and $1,501,288 for future payments to retirees in the Public Employees' Retirement Fund and Legislators Retirement Fund, respectively.	$2,545,338,999
University System Funds	$11,145,310 in the Restricted Funds, $7,483,774 in the Loan Fund and $53,761,057 in the Endowment Fund, which are restricted by donors or other outside agencies; $16,785,387 and $2,465,155 in the Combined Plant Fund for acquisition or construction of fixed assets and debt service of obligations reported in that fund.	$91,640,683

The Unreserved, Designated Fund Balance consists of the following amounts:

General Fund	$40,000,000 for budget stabilization.	$40,000,000
Special Revenue Funds	$1,247,624 for building projects and equipment acquisitions authorized by the Legislative Commission in the Legislative Fund.	$1,247,624
Expendable Trust Funds	$1,500,000 for claims in the Self - Insurance Trust Fund.	$1,500,000

D. Budgetary Basis vs. GAAP - The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund and Special Revenue Funds presents comparisons of the legally adopted budget with actual data on a budgetary basis. Since the budgetary and GAAP presentations of actual data differ, a reconciliation of the two is presented below (expressed in thousands):

	General Fund	Special Revenue Funds
Fund Balances (budgetary basis) June 30, 1988	$ 152,066	$ 107,236
Less Fund Balances (budgetary basis) July 1,1987	120,709	77,586
Excess of total sources over total uses of financial resources (budgetary basis)	31,357	29,650
Adjustments		
To adjust for encumbrances not recognized as expenditures	778	945
To adjust balance sheet accounts	299	1,672
To record accrual of certain revenues	5,228	5
To record accrual of certain expenditures	(9,149)	2,422
Excess of revenues and other financing sources over expenditures and other financing uses (GAAP basis - budgeted funds)	28,513	34,694
To record excess (deficiency) of revenue over expenditures for nonbudgeted funding	(676)	1,008
To reclassify excess of revenues over expenditures in Capital Projects Funds and University System Plant Fund budgeted as Special Revenue Funds	-0-	1,939
Excess of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	$ 27,837	$ 37,641

Restatement of Beginning Fund Balance, Budget Basis - (Expressed in thousands)

	General Fund	Special Revenue Funds
Ending fund balance, budget basis - June 30, 1987	$ 121,571	$ 70,083
Correction of errors	(5,075)	-0-
Add nonbudgeted funding	-0-	6,857
Transferred to Enterprise Funds	-0-	(449)
Prior year adjustments	4,213	950
Fund reclassified from Internal Service Funds	-0-	45
Other	-0-	100
Beginning fund balance, budget basis - July 1, 1987	$ 120,709	$ 77,586

The total fund balance on the budgetary basis in the General Fund is composed of both restricted funds, which are not available for appropriation, and unrestricted funds. The breakdown is as follows (expressed in thousands):

Total Fund Balance	$ 152,066
Restricted Funds	(46,705)
Unrestricted Fund Balance	$ 105,361

There were no expenditures in excess of appropriations or authorizations in the individual funds for the year.

E. Fund and Account Group Restatements - In fiscal year 1988, certain accounting changes were made by the State in order to more properly reflect the results of certain accounting transactions, as discussed below. These changes have been reported in the accompanying financial statements by restating prior year amounts where presented and by restating beginning fund balances / retained earnings / account group equity as summarized below (expressed in thousands):

	Fund Balances / Retained Earnings / Account Group Equity			
Funds / Account Groups	July 1,1987 As Previously Reported		Restatement	July 1,1987 As Restated
General Fund	$ 128,661	(2)	$ (8,297)	$ 120,364
Special Revenue Funds	247,800	(1)	49	247,849
Internal Service Funds	3,052	(1)	(32)	3,020
General Fixed Assets Account Group	319,862	(3)	12,904	332,766
General Long - Term Obligations Account Group	345,420	(1)	17	
		(4)	2,083	347,520

The above accounting changes are as follows:

1) The Public Works Inspection Fund was changed from an Internal Service Fund to a Special Revenue Fund.
2) Previously unrecorded unbilled medical care expenditures were recorded as liabilities in the General Fund. In addition, the amount of such liabilities expected to be reimbursed by the Federal government under the Medicaid, Title XIX Program has been recorded in the General Fund as a receivable and revenue.
3) Previously unrecorded construction in progress on the Southfork Dam Project was recorded in the General Fixed Asset Account Group
4) Previously unrecorded capital lease obligations were recorded in the General Long - Term Obligations Account Group.

In addition, the Insurance Division Sureties Fund with total assets at July 1, 1987 of $15,338,991 was added as an Agency Fund in order to report on assets being held as surety bonds by the State's Insurance Division. Also the Distributive School Fund, an Agency Fund, with total assets of $26,415,116 at July 1, 1987 was reclassified as part of the General Fund.

Also, the Prison Industry Fund, an Enterprise Fund, recorded as a prior period adjustment approximately $2,000,000 for the estimated fair market value of an irrigation system which was contributed to the State's prison system by Carson City in fiscal 1987.

F. General Fixed Assets - A statement of changes in general fixed assets for the year ended June 30, 1988 is shown below (expressed in thousands).

	Land	Structures and Improvements	Furniture and Equipment	Construction in Progress	Totals
Balance, July 1, 1987 (As previously reported)	$ 25,993	$ 190,419	$ 94,108	$ 9,342	$ 319,862
Restatement	-0-	-0-	-0-	12,904	12,904
Balance, July 1, 1987 (As restated)	25,993	190,419	94,108	22,246	332,766
Additions	3343	10,370	15,599	53,179	82,491
Deletions	252	-0-	1,472	13,549	15,273
Balance, June 30, 1988	$ 29,084	$ 200,789	$ 108,235	$ 61,876	$ 399,984

Construction in Progress is composed of the following (expressed in thousands):

	Project Authorization	Expended to June 30, 1988	Committed	Required Future Financing
Prisons	$ 57,481	$ 30,874	$ 18,658	$ 11,046
Natural Resources	28,288	21,787	1,826	1,200
Supreme Court	956	354	556	22,349
Other Projects	19,103	8,861	1,942	1,359
Totals	$ 105,828	$ 61,876	$ 22,982	$ 35,954

G. Interfund Transfers - A summary of interfund operating transfers for the year ended June 30, 1988 is shown below (expressed in thousands):

	Transfers In	Transfers Out
General Fund	$ 21,306	$ 16,825
Special Revenue Funds:		
Highway Fund	3,473	4,654
Other Funds	15,231	33,878
Debt Service Funds	26,232	50
Capital Projects Funds	6,130	9,563
Enterprise Funds	337	5,757
Internal Service Funds:		
Purchasing Fund	-0-	24
Other Funds	333	2,362
Trust and Agency Funds	6,750	6,679
Total Transfers	$ 79,792	$ 79,792

Additionally, the following amounts (expressed in thousands) were transferred to the University System and, because of a different accounting focus presentation, were recognized by the University System as revenues instead of transfers in:

From the General Fund	$ 124,074
From Special Revenue Funds	243
From Capital Projects Funds	55
Total	$ 124,372

For the year ended June 30, 1988, fund equity in various funds was affected by residual equity transfers. Additions (reductions) include the following:

General Fund	$850,000 was transferred to Purchasing Fund for operations.	$ (850,000)
Enterprise Funds	$429,089 was transferred to Prison Industry Fund from Prison Farm Fund for consolidation. (Both funds are Enterprise Funds.)	-0-
Internal Service Funds	$850,000 was transferred from General Fund to Purchasing Fund for operations.	850,000

H. Advances and Interfund Accounts - A summary of Interfund Advances at June 30,1988 is as follows (expressed in thousands):

	Long Term Portion	Current Portion	Total Advances
Advances to Other Funds:			
From General Fund to:			
Enterprise Funds	$ 1,197	$ 120	$ 1,317
Internal Service Funds	4,144	189	4,333
From Trust Funds to:			
General Fund	154	-0-	154
Internal Service Funds	33	-0-	33
Total	$ 5,528	$ 309	$ 5,837
Advances from Other Funds:			
To General Fund from:			
Trust Funds	$ 154	$ -0-	$ 154
To Enterprise Funds from:			
General Fund	1,197	120	1,317
To Internal Service Funds from:			
General Fund	4,144	189	4,333
Trust Funds	33	-0-	33
Total	$ 5,528	$ 309	$ 5,837

The current portion shown is reported in accounts payable and accruals on the accompanying balance sheet.

A summary of interfund receivables and payables at June 30, 1988 is shown below (expressed in thousands):

	Interfund Receivables	Interfund Payables
General Fund	$ 16,279	$ 44,132
Special Revenue Funds:		
Highway Fund	4,847	3,361
Other Funds	1,335	6,118
Debt Service Funds	916	-0-
Capital Projects Funds	783	1,615
Enterprise Funds	1,389	437
Internal Service Funds:		
Purchasing Fund	3,294	105
Other Funds	2,317	1,996
Trust and Agency Funds	43,160	16,482
University System	9,003	9,077
Total	$ 83,323	$ 83,323

I. Principal Tax Revenues - The principal taxing authorities for the State of Nevada are the Nevada Tax Commission and the Nevada Gaming Commission.

The Nevada Tax Commission was created under NRS 360.010 and is the taxing and collecting authority for sales and use taxes. The sales and use taxes are imposed at a total rate of 5-3/4% on all taxable sales and taxable items of use and are due and payable to the tax commission monthly on or before the last day of the month following collection. The State receives 2% of the total collection with the balance being returned to the counties and school districts.

The Nevada Gaming Commission was created under NRS 463.022 and is the taxing and collecting authority for gaming taxes. The following sources account for gaming tax revenues:

Percentage Fees are the most substantial of several State levies on gaming. They are based upon gross revenue and are collected monthly in conjunction with license renewal. The fee is applied on a graduated basis at the following monthly rates:

3% of first $50,000 of gross revenue;
4% of next $84,000 of gross revenue;
6% of revenues in excess of $134,000.

Annual State Slot Machine Taxes are levied on the number of slot machines to be operated at the rate of $250.00 per machine per year. All revenue derived from this tax is directly paid to the State's educational system. Casino Entertainment Taxes are imposed at the rate of 10% of all amounts paid for admission, merchandise, refreshment or service while the establishment is in an entertainment status as specified in NRS 463.401. This tax is required to be paid monthly. Flat Fee Collections are levied quarterly on the number of gambling games and slot machines operated. Nonrestricted licenses (those operating more than 15 slots or any number of games) remit $20 per quarter per machine and pay a fee at variable rates on the number of games operated as established in NRS 463.383. Restricted licensees (those having 15 or fewer slot machines and no table gaming) remit $45 to $90 per quarter per machine as prescribed in NRS 463.373. Annual License Fees are based on the number of gambling games operated, as described in NRS 463.380 and taxed at variable rates as prescribed in the same statute. Approximately ninety-five percent of this revenue gets distributed to the counties. Several Miscellaneous Collections are authorized and consist of: penalties

and fines, manufacturer's, distributor's and slot route operator's fees, advance payments, race wire fees, pari-mutuel wagering tax and other nominal miscellaneous items. In addition to the penalty specified in NRS 468.270, the Commission is given the authority under NRS 463.400 and 463.406 to assess a penalty on any licensee who wilfully fails to remit any license fee or tax provided for in the gaming licensing and control statutes, with the exception of slot machine tax. The penalty shall be in the amount of the license fee or tax evaded or not paid. This penalty is to be assessed and collected in the same manner as other gaming licensing control fees and taxes.

NOTE 3 - DEPOSITS AND INVESTMENTS

A. Balance Sheet - The captions on the combined balance sheet related to cash and investments and the amounts in the Total (Memorandum Only) column are as follows (expressed in thousands):

Cash and pooled investments	$ 933,965
Investments	3,495,674
Restricted assets (Note 7)	174,840
Less restricted assets other than cash and investments	(16,856)
Total	$ 4,587,623

B. Deposits - The Statutes of the State authorize the State Treasurer to deposit in any insured state or national bank, credit union or savings and loan association. Insured deposits are covered by the Federal Deposit Insurance Corporation or Federal Savings and Loan Insurance Corporation. Statutes require all deposits not within the limits of insurance provided by an instrumentality of the United States be secured by collateral composed of obligations of the United States; bonds of this State; bonds of any county, municipality or school district within this State; promissory notes secured by first mortgages of first deeds of trust or instruments in which the State is permitted to invest.

At June 30,1988 deposits are held in various institutions throughout the state as follows (expressed in thousands):

	Carrying Value	Bank Balance
Insured or collateralized with securities held by the State or by an agent of the State in the State's name	$ 6,970	$ 27,866
Deposits in the U.S. Treasury investment pool in the name of the State	245,298	245,298
Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the State's name	19,761	24,092
Total Cash	$ 272,029	$ 297,256

C. Investments - Statutes authorize the State to invest in negotiable certificates of deposit issued by approved banks and savings and loans; commercial paper; bankers' acceptances; bonds and certificates underwritten by or of the United States; obligations of certain agencies of the U.S. Government whether or not guaranteed by the United States; bonds, notes and other indebtedness of political subdivisions of the State or other states; loans secured by first mortgages of not less than 3 times the value; and certain secured debt of public housing priorities. Certain State entities are also allowed by statute to invest in equity securities, real estate and other investments acquired through gift or donation.

Investments are made after diligent inquiry of the governmental unit and written legal opinion of the Attorney General. Investment policies of the State are reviewed triannually by the Board of Finance. As of June 30,1988, the State was in violation of investment policies in two instances:

1. The State had approximately $10,000,000 invested in bank obligation deposit notes, which are not legally authorized investments for State monies.

2. Approximately $10,000,000 of Permanent School Fund (a Nonexpendable Trust Fund) investments are pledged as collateral under reverse repurchase agreements. These investments are not legally authorized to be pledged as collateral. Subsequently, the investments were removed as collateral and no losses were incurred.

The following table (in thousands) provides information about the credit and market risks associated with the State's investments at June 30,1988. Category 1 includes investments that are insured or registered or for which the securities are held by the State or its agent in the State's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the State's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the State's name.

	Category				
	1	2	3	Carrying Amount	Market Value
U.S. Government securities	$ 206,064	$ 53,584	$ 97,139	$ 356,787	$ 354,016
Repurchase agreements	193,564		1,000	194,564	194,564
U.S. Treasury notes and bonds	122,148		176,558	298,706	304,071
Short-term investments			379,277	379,277	379,277
Certificates of deposit	133,591	10,002		143,593	143,581
Commercial paper			1,502	1,502	1,504
Municipal bonds	167,610			167,610	167,610
Other bonds	8,160		1,123,353	1,131,513	1,130,621
Equity securities	16,493		1,030,176	1,046,669	1,128,819
Mortgage loans	317		65,487	65,804	67,493
Investment agreements	1,216	32,459	70,136	103,811	103,762
Real estate	1,811		159,534	161,345	161,345
Secured loans			120,043	120,043	120,043
Bank acceptances	40,770	14,301		55,071	55,071
Other investments	1,009		6,488	7,488	7,524
	$ 892,744	$ 110,346	$ 3,230,693	4,233,783	4,319,301
Investments held by broker - dealer under reverse repurchase agreements:					
U.S. Government securities				19,916	19,886
U.S. Treasury notes				20,011	20,340
Investments held by agents in mutual funds for:					
Deferred Compensation Plan				20,006	20,006
University System				21,878	23,058
Total Investments				$ 4,315,594	$ 4,402,591

D. Reverse Repurchase Agreements At June 30, 1988, the State had entered into several reverse repurchase agreements involving approximately $40,000,000 of U.S. Treasury notes and U.S. Government securities. A reverse repurchase agreement is a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. The market value of the securities underlying reverse repurchase agreements normally exceeds the cash received, providing the dealers a margin against a decline in market value of the securities. If the dealers default on their obligations to resell these securities to the State or provide securities or cash of equal value, the State would suffer an economic loss equal to the difference between the market value plus accrued interest of the underlying securities and the agreement obligation, including accrued interest. This credit exposure at year-end was $1,054,000.

NOTE 4 - LONG-TERM OBLIGATIONS

A. Constitutional Debt Limitation - Section 3, Article 9 of the State Constitution limits the aggregate principal amount of the State's public debt to one percent (1%) of the assessed valuation of the State as reported by the county assessors. Exempted from this limitation are debts authorized by the legislature that are incurred for the protection and preservation, or for obtaining the benefits, of any property or natural resources within the State. For the fiscal year ended June 30, 1988, the debt limit and its unused portion are computed as follows (expressed in thousands):

Debt limitation (1% of total assessed valuation)	$ 168,011
Less: Bonds payable as of June 30, 1988, subject to limitation	99,605
Remaining Debt Capacity	$ 68,406

B. Property Tax Limitations - NRS 361.453, enacted by the 1979 Nevada Legislature, limits the total ad valorem tax levy for all public purposes to $3.64 per $100 of assessed valuation. Taxes levied for the payment of general obligation bond principal and interest enjoy a statutory priority over taxes levied for all other purposes where reduction is necessary to comply with the limitation. Senate Bill No. 592, enacted by the 1987 Nevada Legislature, levied an ad valorem tax of 4.7 cents on each $100 of assessed valuation of taxable property for the fiscal year commencing July 1, 1987 and ending June 30, 1988, and an ad valorem tax of 5.7 cents on each $100 of assessed valuation of taxable property for the fiscal year commencing July 1, 1988 and ending June 30, 1989. The proceeds of the tax levied are appropriated for each fiscal year to the consolidated bond interest and redemption fund to discharge the obligations of the State of Nevada as they are respectively due in that fiscal year.

Property taxes are levied July 1 on property values assessed on or before the prior January 1. Property tax billings are mailed on or before July 1 and are due in quarterly installments on the third Monday in July and the first Monday in October, January and March, after which time the bill is delinquent.

C. Long-Term Obligations - Long-term obligations at June 30, 1988 (other than those of the University System) are comprised of the following (expressed in thousands):

	Interest Rate	Authorized	Issued	Principal and Interest in FY 1988	Principal Outstanding
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP:					
General Obligation Bonds:					
Subject to Constitutional Debt Limitation	5.00 - 9.20%	$ 109,740	$ 108,260	$ 10,022	$ 99,605
Exempt from Constitutional Debt Limitation	4.30 - 12.00	324,699	291,774	22,715	209,370
Special Obligation Bonds:					
Exempt From Constitutional Debt Limitation - Highway Improvement Revenue Bonds	5.25 - 7.75	78,800	78,800	14,880	59,540
Total Bonds		$ 513,239	$ 478,834	$ 47,617	368,515
Capital Lease - Installment Purchase Obligations	3.90 - 29.39%		$ 8,649	$ 1,401	4,478
Compensated Absences Obligations					19,075
Total General Long-Term Obligations					$ 392,068
ENTERPRISE FUNDS:					
Colorado River Commission:					
General Obligation Bonds Exempt From Constitutional Debt Limitation	4.00 - 10.75%	$ 184,000	$ 162,400	$ 12,038	$ 155,025
Fed. Repayment Contract	3.25	244,500	199,372	9,967	195,316
Housing:					
Mortgage Revenue Bonds	4.55 - 12.5	778,808	772,544	167,259	595,459
Total General Obligations		$ 1,207,308	$ 1,134,316	$ 189,264	945,800
Less Current Portion					1,700
Net Long-term General Obligations					944,100
Compensated Absences Obligations					1,405
Total Enterprise Funds					$ 945,505
INTERNAL SERVICE FUNDS:					
Capital Lease and Installment Purchase Obligations	5.51 - 14.07%		$ 5,229	$ 1,286	$ 883
Compensated Absences Obligations					627
Total Internal Service Funds					$ 1,510
PENSION TRUST FUNDS:					
Notes Payable	8.5 - 13.75%		$ 6,440	$ 424	$ 6,232
Capital Lease Obligations	6.75 - 8.5		316	129	208
Total Pension Funds			$ 6,756	$ 553	$ 6,440

D. Changes in General Long-Term Obligations Account Group - The following is a summary of changes in General Long-Term Obligations Account Group for the fiscal year ended June 30, 1988 (expressed in thousands):

	Bonds	Capital Lease Obligations	Compensated Absences Obligations	Total
Balance, July 1, 1987 (as previously reported)	$ 326,040	$ 2,062	$ 17,318	$ 345,420
Restatement	-0-	2,083	17	2,100
Balance, July 1,1987 (as restated)	326,040	4,145	17,335	347,520
New obligations incurred	64,195	1,928	19,075	85,198
Obligations retired	(21,720)	(1,595)	(17,335)	(40,650)
Obligations Outstanding at June 30, 1988	$ 368,515	$ 4,478	$ 19,075	$ 392,068

E. Nevada Municipal Bond Bank - General obligation bonds have been issued through the Nevada Municipal Bond Bank (a Special Revenue Fund) as authorized by NRS Chapter 350A. These bonds are subject to a statutory limitation of $300 million and are exempt from the constitutional debt limitation. Proceeds from the bonds are used to purchase the validly issued general obligation bonds of the State's local governments to finance projects related to natural resources. The State anticipates that the debt service revenue it receives from the participating local governments will be sufficient to pay the debt service requirements of the State bonds as they become due. Twenty-seven projects were funded through the Nevada Municipal Bond Bank as of June 30, 1988 and total investments in local governments amounted to $167,610,000.

F. Refunded Debt and Redemptions - Through various refunding projects in prior years, the following bonds are considered defeased and are therefore not recorded as a liability on the balance sheet. The balances still outstanding on the refunded issues at June 30, 1988 consist of the following:

Series	Outstanding
Refunded Bonds:	
June 1, 1982 Municipal Bond Bank #2	$ 2,245,000
Sept 1, 1971 G.O. Park Bond	200,000
Oct 1, 1973 G.O. Park Bond	165,000
Aug 1, 1981 University System	34,470,000
Sept 1, 1971 G.O. Improvement	1,055,000
Dec. 1, 1985 Hoover Uprating Bonds	46,965,000
Partially Refunded Bonds:	
Dec. 1, 1981 Municipal Bond Bank #1	$ 10,330,000
June 1, 1982 Municipal Bond Bank #1A	6,880,000
Nov. 1, 1983 Municipal Bond Bank #9-12	19,185,000
April 1, 1984 Municipal Bond Bank #13	23,180,000

The Housing Division (an Enterprise Fund) redeemed from amounts originally intended for the acquisition of mortgage loans $75,605,000 1985A Single Family Program Bonds during the year ended June 30, 1988. This redemption resulted in a loss of $1,782,827, representing an adjustment to the related unamortized deferred issue costs. The redemption allowed the Division to sell long-term reserve fund investments at a gain of $326,330 during the current fiscal year. Other Division monies totaling $1,669,412 were transferred to the 1985A program to provide sufficient proceeds for the early bonds redemption. The Division has also redeemed, during the year ended June 30, 1988, $26,810,000 of bonds pursuant to provisions of the related agreements which permit surplus revenues, including mortgage loan prepayments, to be used to retire the bonds at par. The accelerated amortization of related debt issue costs resulting from the surplus revenue redemptions are included in amortization of issue costs.

G. Debt Service Requirements For Bonds - Debt service requirements (principal and interest) for all long-term bonds and notes outstanding at June 30, 1988 (other than those of the University System) are summarized as follows (expressed in thousands). Debt service requirements for all capital leases and installment purchases are presented in section J of this note. No debt service requirements are presented for compensated absence obligations since the repayment dates are unknown.

	For the Fiscal Year Ending June 30					
	1989	1990	1991	1992	1993	Thereafter
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP:						
General Obligation Bonds Serviced From:						
Consolidated Bond Interest and Redemption Debt Service Fund						
Various General Obligation Bonds	$11,377	$12,085	$12,057	$12,057	$11,847	$122,762
Nevada Municipal Bond Bank Bonds (Municipal Bond Bank Fund)	18,987	19,597	19,775	19,771	19,728	183,558
University System Projects Bonds (Slot Machine Tax)	4,960	4,957	4,938	4,930	4,914	38,680
Total General Obligation Bonds	35,324	36,639	36,770	36,758	36,489	345,000
Special Obligation Bonds Serviced From:						
Highway Bonds Debt Service Fund						
Highway Improvement Revenue Bonds (Federal grant and Fuel Tax)	19,131	18,347	17,445	9,501	3,724	-0-
Total General Long-Term Obligations Account Group	$ 54,455	$ 54,986	$ 54,215	$ 46,259	$ 40,213	$ 345,000
ENTERPRISE FUNDS						
General Obligation Bonds Serviced From:						
Colorado River Commission State Water Treatment Facility Fund (user fees)	$ 12,512	$ 12,523	$ 12,522	$ 12,529	$ 12,532	$ 279,981
Federal Repayment Contract (user fees)	7,324	7,695	8,096	8,435	8,725	320,283
Housing Bonds (repaid housing loans)	13,992	17,553	13,821	14,589	22,738	513,225
Total Enterprise Funds	$ 33,828	$ 37,771	$ 34,439	$ 35,553	$ 43,995	$ 1,113,489
PENSION TRUST FUNDS						
Notes Payable Serviced from Public Employees' Retirement System of Nevada	$ 828	$ 840	$ 6,328	$ 24	$ -0-	$ -0-

H. Amount Available in Debt Service Funds - At June 30, 1988 the amount in the Highway Improvement Revenue Bonds Debt Service Fund available to service the special obligation Highway Revenue (Motor Vehicle Fuel Tax) Bonds was $606,271. The amount available in the Consolidated Bond Interest and Redemption Debt Service Fund to service debt was $1,704,791.

I. Bond Indenture Provisions - There are a number of restrictions and limitations contained in the various bond indentures. The State is in compliance with the requirements of the bond covenants.

J. Capital Leases and Installment Purchases - The State is involved in various agreements for the lease of equipment. These leases meet the criteria for "capital leases" and are, therefore, recorded essentially as installment purchase transactions. Assets acquired under such leases (other than those of the University System) and land acquired under an installment purchase contract at June 30,1988 consist of the following (expressed in thousands):

	General Fixed Assets Account Group	Internal Service Funds	Pension Trust Funds	Total
Land	$ 316	$ -0-	$ -0-	$ 316
Equipment	6,225	2,958	316	9,499
Sub-total	6,541	2,958	316	9,815
Less: Accumulated Depreciation	-0-	1,189	125	1,314
Total	$ 6,541	$ 1,769	$ 191	$ 8,501

For all capital leases and installment purchases, the gross minimum lease payments and the present value of the net minimum lease payments as of June 30, 1988, follows (expressed in thousands):

1989	$ 2,968
1990	2,139
1991	1,397
1992	937
1993	199
Thereafter	3
Total Payments	7,643
Less: Amount Representing Interest	940
	6,703
Less: Current Portion for Internal Service Funds	1,134
Present Value of Net Minimum Leases	$ 5,569

K. University System Obligations - Bonds, notes and capital leases payable by the University of Nevada System at June 30, 1988 consist of the following (expressed in thousands):

	Annual Interest Rate	Final Payment Due	Principal Outstanding
Student Fee Revenue Bonds	5.25 to 9.10%	2014	$ 36,453
Notes Payable	6.38 to 12.00	1993	2,178
Capital Leases	3.9 to 12.10	1992	328
Total			$ 38,959

The student fee revenue bonds are secured by tuition and fees, auxiliary enterprises revenues and certain other revenues as defined in the bond indentures.

Debt service requirements (principal and interest) for such long - term debt for the years ended June 30 are as follows (expressed in thousands):

Fiscal Year Ended June 30	Bonds	Notes	Capital Leases	Total
1989	$ 2,804	$ 1,220	$ 206	$ 4,230
1990	2,806	371	145	3,322
1991	2,917	355	35	3,307
1992	3,273	304	5	3,582
1993	3,744	331	-0-	4,075
Thereafter	56,918	-0-	-0-	56,918
	$ 72,462	$ 2,581	$ 391	$ 75,434

NOTE 5 - PENSIONS, DEFERRED COMPENSATION, AND OTHER EMPLOYEE BENEFITS

The Nevada Legislature has created various plans to provide benefits to qualified employees and Legislators of the State as well as employees of other public employers.

The Public Employees' Retirement Board administers the pension plans, which are the Public Employees' Retirement System of Nevada (PERS) and the Legislators' Retirement System of Nevada (LRS). A summary description of the plans follows.

A. PERS

General - All full-time State employees and full-time employees of participating local governmental entities in the State are members in the PERS, a defined benefit cost-sharing, multiple-employer public employees' retirement system established in 1947 by the Nevada Legislature. The payroll for State employees covered by PERS for the year ended June 30, 1988 was $289,377,000; the State's total payroll was $395,275,500.

At June 30, 1988 the number of participating government employers was:

State	1
Cities	18
Counties	17
School districts	17
Hospitals and health care	11
Utility and irrigation districts	18
Special districts and agencies	22
Total Employers	104

Any local government employer in the State may elect to have its general and police and fire department employees covered by PERS. At June 30, 1988 PERS membership consisted of:

Service retirees, disability recipients and beneficiaries receiving benefits:	
Regular employees	8,606
Police and firemen	1,007
Survivor benefit recipients	682
	10,295

Inactive members:	
Vested:	
Regular employees	1,004
Police and firemen	53
Refund due:	
Regular employees	19
Police and firemen	4
	1,080
Active members:	
Regular employees	39,867
Police and firemen	5,043
	44,910

Benefits - Benefits, as required by statute, are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months. Benefit payments to which participants may be entitled under the Plan include pension benefits, disability benefits and death benefits. Monthly benefit allowances for regular members are computed at 2.5% of average compensation (36 consecutive months of highest compensation) for each accredited year of service prior to retirement with a ceiling of 75% of the average compensation. Regular members are eligible for retirement at age 60 with 10 years of service or age 55 with 30 years of service. Police and firemen are eligible for retirement at age 55 with 10 years of accredited police and fire service or at age 50 with 20 years of accredited police and fire service. A member who retired on or after July 1, 1977 or is an active member whose effective date of membership is before July 1, 1985 and who has 36 years of service is entitled to a benefit of up to 90% of his average compensation. When members are eligible for the earlier retirement due to the increased service years, the ceiling limitation on monthly benefit allowances increases from the normal 75% to a maximum of 90% of average compensation. Regular members and police and firemen become fully vested as to benefits upon completion of 10 years service.

Contributions - Under PERS, member contribution rates are established by statute. Prior to July 1, 1985 each governmental employer belonging to PERS could elect one of two contribution plans. One plan provides for matching employee and employer contributions while the other plan provides for employer contributions only. Beginning July 1, 1985, all new employees and employees of a participating public employer whose benefits have vested are required by statute to enroll in the employer only contribution plan. Beginning July, 1, 1987, in accordance with NRS 286.465, the total rate of retirement contributions are required to increase each quarter by one-quarter of 1%, for a two year period as follows:

	Employee/Employer Contribution Plan		Employer Only Contribution Plan	
	Regular	Police/Firemen	Regular	Police/Firemen
July 1, 1987	9.125%	10.125%	17.25%	20.25%
October 1, 1987	9.250	10.250	17.50	20.50
January 1, 1988	9.375	10.375	17.75	20.75
April 1, 1988	9.500	10.500	18.00	21.00
July 1, 1988	9.625	10.625	18.25	21.25
October 1, 1988	9.750	10.750	18.50	21.50
January 1, 1989	9.875	10.875	18.75	21.75
April 1, 1989	10.000	11.000	19.00	22.00

The basic funding objective is a level pattern of cost as a percentage of salary throughout an employee's working lifetime. The actuary used the "entry-age-normal-cost" method which is intended to meet this objective and result in a relatively level long-term employer contribution requirement as a percentage of salary.

The State's contribution requirement for the year ended June 30, 1988 was $52,835,000, which consisted of $42,121,000 from the State and $10,714,000 from its employees. These contributions represented 15% and 4% of covered payroll, respectively. The State's contribution for the year ended June 30, 1988 represented 26% of total contributions required of all participating entities.

Funding Status and Progress - The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess PERS funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS. The measure is independent of the actuarial funding method used to determine contributions to PERS. The pension benefit obligation was determined as part of an actuarial valuation at June 30, 1988. Significant actuarial assumptions used in the valuation include the following:

Investment Yield: 8%
Salary: General salary increases and assumed payroll growth of 6 1/2%.
Retirement Age: Regular members retire at an average age of 62 years. Police and firemen retire at an average age of 54 years.
Withdrawal Rates: Withdrawal rates range from 22.1% at 22 years to 1.6% at 57 years of age for regular members and 10.1% at 22 years to .8% at 52 years of age for police and firemen.
Disability Rates: The assumed rates of disability range from .03% at 22 years of age to .57% at 57 years of age for regular members and .05% at 22 years of age to 1.14% at 57 years of age for police and firemen.
Mortality Rates: The assumed mortality experience is projected by using the 1983 Group Annuity Mortality Table.
Presence and Age of Spouse: The assumed proportion of married employees varies by age and is based on national statistics compiled by the U.S. Social Security Administration. Additionally, it is assumed that female spouses are on the average three years younger than male spouses.

The PERS does not make separate measurements of assets and pension benefit obligations for individual employers such as the State.

The total unfunded pension benefit obligation as of June 30, 1988 for the PERS as a whole is as follows:

	Regular Members	Police and Firemen	Total
Pension Benefit Obligation:			
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	$ 868,995,000	$ 173,797,800	$ 1,042,792,800
Current employees:			
Accumulated employee contributions including allocated investment income	142,930,300	18,658,400	161,588,700
Employer-financed, vested	670,885,900	182,246,100	853,132,000
Employer-financed, nonvested	760,640,200	156,861,100	917,501,300
Total Pension Benefit Obligation	2,443,451,400	531,563,400	2,975,014,800
Net Assets Available for Benefits at Cost (Market Values $2,240,424,700; $396,910,900; and $2,637,335,600, respectively)	2,160,516,245	382,935,004	2,543,451,249
Unfunded Pension Benefit Obligation	$ 282,935,155	$ 148,628,396	$ 431,563,551

Trend Information - Ten year historical trend information showing the PERS progress in accumulating sufficient assets to pay benefits where due is presented in the PERS June 30, 1988 component unit financial report.

B. LRS

General - All State Legislators are members in the defined benefit, single employer public employees retirement system established in 1967 by the Nevada Legislature. Since the Legislature was not in session during the 1988 fiscal year, the State's payroll for Legislators covered by LRS for the year ended June 30, 1988 was $ 0; the State's total payroll for Legislators was $146,630.

At June 30, 1988, LRS membership consisted of:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	53
Active employees:	
Vested	21
Nonvested	42
	63

Benefits - Benefits, as required by statute, are determined by the number of years of accredited service at the time of retirement. Service years include the entire election term whether or not the Legislature is in session. Benefit payments to which participants may be entitled under the plan include pension benefits and death benefits. Monthly benefit allowances are $25 for each year of service up to thirty years. Contributions and investment earnings provide benefits under the System. Legislators become fully vested as to benefits upon completion of 8 years of service.

Contributions - The Legislator contribution of 15% of compensation is paid by the Legislator only when the Legislature is in session, as required by statute. The Legislature holds sessions every two years. State statutes were amended during the 1985 Legislative Session to provide for increased annual State contributions, which are actuarially determined to be sufficient to provide LRS with funds to pay all benefits for which LRS will be liable.
The contribution to LRS for the year ended June 30, 1988 of $163,000 was made in accordance with actuarially determined requirements computed through the actuarial valuation performed as of January 1, 1987. The contribution consisted of (a)$0 normal cost and (b) $163,000 amortization of the unfunded actuarial accrued liability. The State contributed $163,000; Legislators contributed $0.

Funding Status and Progress - Actuarial valuations of the LRS are prepared every two years to determine State contributions required to fund the system on an actuarial basis. The last determination of the actuarial liability was January 1, 1987. The total unfunded accrued liability as of that date is as follows:

Liability for:	
Current benefit recipients	$ 1,740,900
Active employees	1,146,400
Total Accrued Liability at Latest Valuation Date, January 1, 1987	2,887,300
Net Assets Available for Benefits at Cost, January 1, 1987	1,294,500
Total Unfunded Accrued Liability	$ 1,592,800

This total unfunded accrued liability is to be amortized over a period of 38 years from January 1, 1987. Net assets available for benefits at June 30, 1988 were $1,501,288 at cost (market value $1,425,643). Due to the date of this most recent actuarial report, the total and unfunded pension benefit obligation (as discussed for PERS above) at June 30, 1988 is not determinable. LRS, however, will begin using the standardized pension benefit obligation measure for financial reporting purposes in its actuarial valuation as of January 1, 1989.

Significant actuarial assumptions used in the valuation include the following:

Investment Yield: 8%

Salary: General salary increases and assumed growth in payroll of 6 1/2%.

Retirement Age: Members retire at an average age of 64 years.

Mortality Rate: The assumed mortality experience is projected by using the 1983 Group Annuity Mortality Table.

Turnover - Turnover rates are based on the limited experience of the Nevada Legislators' Retirement System and turnover experience of Legislators in other states. The assumed rates project that only about 20% of the Nevada Legislators will remain in office for more than 12 years.

Trend Information - Ten-year historical trend information designed to provide information about LRS' progress made in accumulating sufficient assets to pay benefits when due is presented in the LRS's June 30, 1988 component unit financial report. The analysis of funding progress cannot be presented until such time as the LRS begins to use the standardized pension benefit obligation as discussed above.

C. The Judicial Retirement System - The judges and the justices of the Supreme Court have been granted special retirement provisions by various legislatures. The administration of the special retirement provisions has been assigned to the Clerk of the Supreme Court.The funding for these provisions is from the General Fund, without contributions required of the justices or judges. No actuarial review or valuation has been made to determine the liability incurred by the special retirement provisions. As a result, there exists an undetermined liability of the General Fund. The State believes that such liability is not significant to the General Fund.

D. State Employees' Deferred Compensation Plan - The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all State employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participants' rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the State's legal counsel that the State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

E. Post-Retirement Insurance Benefits - In addition to providing pension benefits, the State allows retired employees to continue their health care and life insurance coverage, with the State contributing a portion of the monthly premiums. The State recognizes the cost of providing these benefits by expensing the employer contributions in the year the premiums are paid. The cost of this benefit for the 1988 fiscal year was $823,000.

NOTE 6 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

A. The State has nine Enterprise Funds which provide water and power; housing loans to low-income families; worker's compensation insurance; prison inmate industry services; a magazine to promote tourism; and plants for conservation purposes. (The Forestry Nurseries Fund, Prison Industry Fund, Prison Farm Fund and Nevada Magazine Fund are included as Other Funds below). Segment information for the fiscal year ended June 30, 1988, is as follows (expressed in thousands):

	Colorado River Commission						
	Water Treatment Fund	Water Trans. Fund	Power Mkting Fund	Housing Division Fund	Industrial Insurance Fund	Other Funds	Total
Operating Revenues	$8,696	$16,807	$22,745	$60,353	$253,082	$2,875	$364,558
Depreciation expense	2,199	3,436	406	9	1,023	262	7,335
Operating Income (Loss)	3,357	2,919	210	4,824	(2,213)	(244)	8,853
Operating Interfund Transfers In (Out)	-0-	-0-	-0-	(30)	(5,727)	337	(5,420)
Net Income (Loss)	(532)	(3,206)	273	3,011	(7,940)	90	(8,304)
Property, Plant, and Equipment:							
Additions and Adjustments	6,227	(2,752)	-0-	31	878	73	4,457
Deletions and Adjustments	4,134	21	-0-	-0-	367	11	4,533
Net Working Capital	14,334	2,073	78,409	194,948	41,991	1,314	333,069
Total Assets	73,331	162,879	83,785	666,192	655,139	3,705	1,645,031
Bonds and Other Long-Term Liabilities:							
Payable From Operating Revenues	73,825	195,316	80,395	595,459	-0-	302	945,297
Payable From Other Sources	-0-	-0-	-0-	-0-	18,539	-0-	18,539
Total Equity (Deficit)	(7,035)	(39,097)	290	47,072	42,255	2,589	46,074

B. Colorado River Commission - The Colorado River Commission is responsible for managing Nevada's interests in the water and power resources available from the Colorado River. The Commission also has statutory authority to purchase and develop certain Federal lands in the Ft. Mohave and Eldorado valleys in southern Nevada.

Beginning July 1, 1987, all power sales and purchases are recorded in the Power Marketing Fund (an Enterprise Fund). Previously they were recorded in the Power and Water Fund (a Special Revenue Fund).

C. Nevada Housing Division - The Nevada Housing Division was created for the purpose of making available additional funds to assist private enterprise and governmental agencies in providing housing facilities for low and moderate income households. The Division is currently authorized to issue its bonds, notes and other obligations in an aggregate amount not to exceed $1,250,000,000. These funds may be used to make loans to purchase mortgage loans from mortgage lenders, and to make temporary loans and advances in anticipation of insured mortgage loans or to finance permanent mortgage loans for the construction or rehabilitation of multi-unit residential housing.

D. State Industrial Insurance System (SIIS) - The State Industrial Insurance System is a separate self-supporting agency of the State of Nevada which provides insurance to employers against liability for workmen's compensation claims. The Department of Industrial Relations (DIR) regulates all insurers under the Nevada Industrial Insurance Act and the Nevada Occupational Diseases Act. In accordance with the Acts, DIR's expenses are reimbursed by insurers. The system's share of DIR's expenses for the year ended June 30, 1988 amounted to $5,727,000.

Experience Dividends - SIIS declares dividends to policyholders based on its results of operations. Dividends must be declared by May 31 of the next fiscal year and paid by October 31. The amount declared is allocated to policyholders who have maintained adequate standards of safety or accident prevention based on the policyholders' individual premiums and loss experience. No experience dividend was declared for fiscal 1987. The experience dividend for fiscal 1988 has not yet been declared.

Retrospective premium rating plan and change in accounting estimate - Under the retrospective premium rating plan, premiums are adjusted annually for five years following the plan year based on individual employer's loss experience. Adjustments to the original premiums are paid to or collected from individual employers approximately six months after the end of each plan year.

E. Other Funds - The other Enterprise Funds are:

1. Forestry Nurseries - State nurseries to propagate, maintain and distribute plants for conservation purposes.
2. Prison Industry - A State program for job training, employment of inmates in manufacturing and producing useful products.
3. Prison Farm - A State program for the operation of the prison farm in prior years.
4. Nevada Magazine - Publication of the Nevada Magazine to promote tourism.

NOTE 7 - RESTRICTED ASSETS

The various debt service, operation and maintenance, capital improvement and construction (acquisition) funding required by bond covenants, trust indentures and the Federal Repayment Contract are recorded as restricted assets on the Enterprise Funds and Special Revenue Funds balance sheets. These restricted assets are established either from bond proceeds or retained earnings. Retained earnings are reserved to the extent restricted assets established from retained earnings exceed related restricted liabilities. The components of restricted assets at June 30, 1988 follow (expressed in thousands):

	Enterprise Funds		Special Revenue Funds	
	Housing Division	Colorado River Commission	Highway	Combined
Debt Service	$ 6,411	$ 7,386	$ 15,363	$ 29,160
Debt Service Reserve	1,367	13,529		14,896
Replacement Reserve		4,833		4,833
Construction Reserve		54,791		54,791
Construction Reserve Escrow		5,643		5,643
Capital Reserve	17,456			17,456
Mortgage Loan Reserve	13,852			13,852
Bond and Bond Reserve	29,314			29,314
Other and All Purpose Reserve	4,463	432		4,895
Total	$ 72,863	$ 86,614	$ 15,363	$ 174,840
Cash				$ 62
Investments				157,922
Interest Receivable				1,493
Right of Way Acquisitions				15,363
Total				$ 174,840

NOTE 8 - RISK MANAGEMENT

The State of Nevada established the Self-Insurance Trust and Insurance Premium Funds in 1983 and 1979, respectively. The Self-Insurance Trust Fund is financed by the State for group insurance health coverage. This fund is classified as an Expendable Trust Fund. Incurred but not reported claims of $5,356,000 have been accrued as a liability based primarily upon an actuary's estimate for the Self-Insurance Trust Fund. The Insurance Premium Trust Fund is financed by the State and third party insurers. The fund is classified as an Internal Service Fund. The workers' compensation coverage involves an insured retrospective rating plan with a 16% ceiling above the standard premium. The State finances the general liability and the comprehensive and collision for fleet losses. The State finances the first $200,000 of property contents and the remainder is insured up to $30,000,000. Incurred but not paid claims of $384,227 have been accrued as a liability. An actuary is not currently used for the insurance premium fund. Interfund premiums are reported as quasi-external transactions for the Self-Insurance and Insurance Premium Funds.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

A. The Colorado River Commission office has been at the present location since July 23, 1982. The office lease covers 5,138 square feet and expires December 31, 1990. Lease payments were $61,358 during 1987-88. Payments during 1988-89 are estimated at $64,739. An escalation clause in the lease provides for increasing payments if operating costs increase. The total minimum remaining payments required under the terms of this lease are $161,746.

Laughlin River Tours, Inc. (LRT), an operator of three commercial tour boats on the Colorado River below Davis Dam, has initiated litigation against the United States Bureau of Reclamation (bureau), the agency responsible for regulating river flows. LRT alleges the water releases from Davis Dam are not sufficient at times to keep the river at adequate levels to allow its boats to navigate the river. LRT requests the bureau to be required to continuously release a minimum of 10,000 cubic feet per second during much of each day. The Commission and other interested power and water-using entities in the states of Arizona and California have been granted leave to intervene in the case. They argue that granting LRT's request would cause substantial adverse impacts upon both power and water users, including the Commission's contractors. These adverse impacts would result from the loss of electrical capacity and loss of energy generation during peak periods when it has the most value. Additionally, the increased water releases could result in shortages in meeting the water commitments to Commission contractors and other users of Colorado River water. The releases from Davis Dam would cause a lowering of the level of Lake Mead. This could result in increasing the cost of Southern Nevada Water System water because of required additional water quality treatment and the needed power to lift the water a greater distance. The Commission intends to vigorously assist the bureau in defending against the suit brought by LRT.

B. The State Industrial Insurance System is involved in litigation arising out of matters incident to the conduct of its insurance operations. In the opinion of management, resolution of this litigation will not have a material adverse effect on the System's financial position.

C. The University System is a defendant or co-defendant in legal actions in several jurisdictions. Based on present knowledge, System management believes any ultimate liability in these matters, in excess of insurance coverage, will not materially affect the financial position of the System.

D. In 1977, the State of Nevada issued $13,730,000 in General Obligation Sewer Improvement Bonds for, and on behalf of, Clark County. To date, the bonds have been completely serviced by Clark County; however, the State remains contingently liable on the bonds. The amount of Bonds outstanding at June 30, 1988 is $10,775,000.

NOTE 10 - SUBSEQUENT EVENTS

General Obligation Bonds - The following bonds have been sold after June 30, 1988:

$31,000,000 Series August 1, 1988, General Obligation (Limited Tax) Lake Tahoe Preservation Bonds due in annual installments of $665,000 to $2,955,000 plus interest, at 6.40% to 9.40%, through August 1, 2008, callable on or after August 1, 1998, at par plus a premium of 1.0% to 2.0% until July 31, 2000, and at par thereafter. Payments are to be made from the Consolidated Bond Interest and Redemption Fund. The bonds are exempt from the Constitutional Debt Limitation.

$4,600,000 Series October 1, 1988, General Obligation (Limited Tax) University Systems Projects Bonds (Revenue Supported) due in annual installments of $125,000 to $445,000 plus interest, at 6.30% to 9.30%, through August 1, 2006, callable on or after August 1, 1998, at par plus a premium of 1.0% to 2.0% until July 31, 2000, and at par thereafter. Payments are to be made from the Consolidated Bond Interest and Redemption Fund. The bonds are subject to the Constitutional Debt Limitation.

$48,675,000 Series February 1, 1989A, B, and C, General Obligation (Limited Tax) Municipal Bond Bank Project Nos. 28 - 31 Bonds, due in annual installments of $1,045,000 to $4,445,000 plus interest, through January 1, 2009, callable on or after January 1,1999, at par plus a premium of 1.0% to 2.0% until December 31, 2000, and at par thereafter. Payments are to be made from the Consolidated Bond Interest and Redemption Fund. The bonds are exempt from the Constitutional Debt Limitation. The proceeds of these bonds will be invested in Municipal Bonds of local governments within the State with like maturities and interest rates.

GENERAL FUND

State General Fund Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.(NRS 353.323)

Lehman Caves

Comparative Balance Sheet
General Fund

Exhibit A-1

June 30, 1988 and 1987

	June 30, 1988	June 30, 1987 (Restated)	Increase (Decrease)
Assets			
Cash and pooled investments	$ 148,367,614	$ 145,163,123	$ 3,204,491
Investments	40,402,538	1,394,518	39,008,020
Receivables:			
Accounts receivable	3,681,118	811,820	2,869,298
Taxes receivable	29,380,821	25,443,356	3,937,465
Accrued interest and dividends	7,787,768	6,610,204	1,177,564
Intergovernmental receivables	24,960,719	19,893,261	5,067,458
Due from other funds	16,279,614	15,135,835	1,143,779
Advances to other funds	5,650,314	5,858,837	(208,523)
Other assets:			
Notes receivable	489,764	297,305	192,459
Prepaid items	9,802,487	9,245,644	556,843
Total assets	$ 286,802,757	$ 229,853,903	$ 56,948,854
Liabilities and Fund Balance			
Liabilities:			
Accounts payable and accruals:			
Accounts payable	$ 41,128,427	$ 29,807,842	$ 11,320,585
Accrued payroll	6,957,792	6,033,620	924,172
Interest payable	249,259	-0-	249,259
Intergovernmental payables	4,061,591	5,387,329	(1,325,738)
Due to other funds	44,131,556	66,328,329	(22,196,773)
Deferred revenue	676,498	119,864	556,634
Obligations under reverse repurchase agreements	39,843,750	-0-	39,843,750
Advances from trust funds	154,431	94,740	59,691
Other liabilities	2,248,657	1,718,657	530,000
Total liabilities	139,451,961	109,490,381	29,961,580
Fund balances:			
Reserved:			
Encumbrances and contracts	1,720,899	919,525	801,374
Advances	5,650,314	5,858,837	(208,523)
Balances forward	41,152,814	46,420,876	(5,268,062)
Other	11,738,666	11,646,824	91,842
Unreserved:			
Designated for budget stabilization	40,000,000	40,000,000	-0-
Undesignated	47,088,103	15,517,460	31,570,643
Total fund balances	147,350,796	120,363,522	26,987,274
Total liabilities and fund balances	$ 286,802,757	$ 229,853,903	$ 56,948,854

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances General Fund

Exhibit A-2

For the Fiscal Years Ended June 30, 1988 and 1987

	June 30, 1988	June 30, 1987 (Restated)	Increase (Decrease)
Revenues:			
Gaming taxes, fees, licenses	$ 294,681,293	$ 258,479,491	$ 36,201,802
Sales taxes	216,296,032	191,310,490	24,985,542
Federal	195,231,489	164,851,285	30,380,204
Other taxes	100,762,689	85,825,129	14,937,560
Licenses, fees and permits	27,170,454	22,604,709	4,565,745
Sales and charges for services	11,259,342	10,421,210	838,132
Interest	14,556,987	16,807,869	(2,250,882)
Other	18,508,709	15,386,369	3,122,340
Total revenues	878,466,995	765,686,552	112,780,443
Expenditures:			
Current:			
General government	38,594,694	33,764,914	4,829,780
Health and social services	255,056,370	215,045,456	40,010,914
Education and support services	295,237,672	264,786,932	30,450,740
Law, justice and public safety	76,661,673	66,734,914	9,926,759
Regulation of business	22,218,294	19,376,286	2,842,008
Recreation and resource development	43,079,767	37,801,967	5,277,800
Debt service:			
Principal	453,189	348,266	104,923
Interest	638,267	94,067	544,200
Total expenditures	731,939,926	637,952,802	93,987,124
Excess of revenues over expenditures	146,527,069	127,733,750	18,793,319
Other Financing Sources (Uses):			
Proceeds from install pur/cap lease	903,654	384,789	518,865
Operating transfers in	21,305,721	15,063,560	6,242,161
Operating transfers out	(140,899,170)	(153,395,478)	12,496,308
Total other financing sources (uses)	(118,689,795)	(137,947,129)	19,257,334
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	27,837,274	(10,213,379)	38,050,653
Fund balances, July 1	120,363,522	130,662,751	(10,299,229)
Residual equity transfers	(850,000)	(85,850)	(764,150)
Fund balances, June 30	$ 147,350,796	$ 120,363,522	$ 26,987,274

Statement of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Budgetary Basis) and Actual General Fund

Exhibit A-3

For the Fiscal Year Ended June 30, 1988

	Original Budget	Revision	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:					
Fund balance, July 1, 1987	$ 107,703,988	$ 13,004,912	$ 120,708,900	$ 120,708,900	$ -0-
Revenues:					
Unrestricted revenues:					
Sales taxes	204,947,000	-0-	204,947,000	216,296,032	11,349,032
Gaming taxes, fees, licenses	259,049,000	-0-	259,049,000	273,395,822	14,346,822
Other taxes	80,521,000	-0-	80,521,000	82,054,149	1,533,149
Other licenses and fees	14,656,000	-0-	14,656,000	15,075,401	419,401
Interest	10,821,000	-0-	10,821,000	12,137,419	1,316,419
Other unrestricted	6,227,946	-0-	6,227,946	9,542,592	3,314,646
Restricted Revenues:					
Federal	198,390,464	29,768,191	228,158,655	200,807,793	(27,350,862)
Taxes	30,248,334	11,431,292	41,679,626	39,033,836	(2,645,790)
Sales and charges for services	12,109,468	1,013,381	13,122,849	11,762,430	(1,360,419)
Licenses, fees and permits	32,898,767	2,700,210	35,598,977	12,102,598	(23,496,379)
Other	35,609,861	12,756,107	48,365,968	40,043,090	(8,322,878)
Other financing sources:					
Appropriated transfers in	5,813,874	-0-	5,813,874	5,813,874	-0-
Reversions from other funds	-0-	-0-	-0-	456,250	456,250
Total sources of financial resources	998,996,702	70,674,093	1,069,670,795	1,039,230,186	(30,440,609)
Uses of Financial Resources:					
Expenditures and encumbrances:					
General government:					
Governor	19,836,156	6,301,849	26,138,005	23,024,495	3,113,510
Secretary of State	1,712,791	468,256	2,181,047	1,791,993	389,054
Controller	1,572,188	28,241	1,600,429	1,573,101	27,328
Administration	2,904,967	226,493	3,131,460	2,925,253	206,207
Taxation	27,174,801	67,816	27,242,617	24,805,084	2,437,533
Personnel	1,624,978	(80,789)	1,544,189	1,131,627	412,562
Miscellaneous general govenment	3,232,883	683,864	3,916,747	3,432,553	484,194
Education and support services:					
Department of Education and WICHE	290,716,335	14,178,732	304,895,067	286,776,201	18,118,866
Library	2,494,398	295,250	2,789,648	2,581,622	208,026
Museum and History	1,835,699	839,244	2,674,943	2,381,117	293,826
Health and social services:					
Department of Human Resources	267,483,675	12,545,300	280,028,975	259,237,483	20,791,492
Miscellaneous social services	339,136	1,132,961	1,472,097	350,867	1,121,230
Law, justice and public safety:					
Judiciary	6,765,427	623,942	7,389,369	6,734,621	654,748
Attorney General	5,937,626	188,559	6,126,185	5,693,593	432,592
Department of Prisons	53,070,239	1,649,725	54,719,964	49,569,190	5,150,774
Department of the Military	3,105,139	3,505,423	6,610,562	3,642,035	2,968,527
Department of Motor Vehicles	5,459,767	298,837	5,758,604	3,638,549	2,120,055
Miscellaneous law, justice, public safety	10,054,218	429,030	10,483,248	9,691,708	791,540
Recreation and resource development:					
Wildlife	15,827,025	2,618,906	18,445,931	11,262,252	7,183,679
Community Services	27,439,916	533,776	27,973,692	14,373,131	13,600,561
Dept of Tourism and Economic Development	2,259,747	696,440	2,956,187	2,707,518	248,669
Dept of Conservation, Natural Resources	19,721,277	6,622,576	26,343,853	20,890,106	5,453,747
Department of Agriculture	2,307,895	114,659	2,422,554	2,232,616	189,938
Miscellaneous resource development	728,289	8,145	736,434	728,608	7,826
Regulation and business:					
Gaming Control Board	15,444,823	247,000	15,691,823	15,091,684	600,139
Department of Commerce	6,212,453	539,976	6,752,429	5,830,601	921,828
Boards and commissions	1,692,014	20,141	1,712,155	1,616,745	95,410
Other financing uses:					
Appropriated transfers out	156,042,422	421,813	156,464,235	123,345,873	33,118,362
Reversions to other funds	-0-	-0-	-0-	104,296	(104,296)
Total uses of financial resources	952,996,284	55,206,165	1,008,202,449	887,164,522	121,037,927
Fund balance, June 30, 1988	$ 46,000,418	$ 15,467,928	$ 61,468,346	$ 152,065,664	$ 90,597,318

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Highway Accounts for financial transactions relating to maintenance, regulation, and construction of public highways funded through vehicle fuel taxes, federal funds, and other charges. (NRS 408.235)

Art in Public Works Accounts for appropriations from the General Fund to be used for acquiring works of art for the new Supreme Court and State Library and Archives buildings. (Chapter 686, Statutes of Nevada 1987)

Telecommunication Devices To account for surcharges on telephone access lines used to provide telecommunication devices to individuals with speech or hearing impairments. (NRS 707.360)

Unemployment Compensation Administration Accounts for resources used in administration of the Unemployment Compensation Law. (NRS 612.605)

Fort Mohave Valley Development Records the purchase and sale of lands for the development of the Fort Mohave Valley.(NRS 321.520)

Mobile Home Parks Regulation Accounts for the annual fee collected from owners of mobile home parks, which is used to pay all expenses of enforcing regulations.(NRS 118B.185)

Commerce - Export Finance Accounts for fees received from applicants for export finance insurance which are used to market the availability of insurance for exporters of Nevada's products. (NRS 349.855)

Workers' Compensation and Safety Records assessments on insurers and the use of those assessments for compensation of injured workers and the administration of regulations for employee safety. (NRS 616.423)

Flood Control Accounts for taxes, charges and other designated revenues used for flood control projects as directed by legislation. (NRS 543.040)

Wheeler Peak

Parks Marina Development Accounts for a portion of the fuel tax used by recreational watercraft thatis designated for the development and operation of boating facilities.(NRS 365.535)

Water Distribution Accounts for the expenses associated with the administration of adjudicated stream systems or water districts. Resources are special taxes. (NRS 533.290)

Real Estate Education, Research and Recovery Accounts for monies reserved to pay legal judgments against real estate licensees. (NRS 645.842)

Racing Commission Accounts for revenues and expenditures associated with the administration of the Nevada Racing Act. (NRS 466.080)

Department of Minerals Accounts for the revenues and expenditures for the administration of the Department of Minerals and the Commission on Mineral Resources. (NRS 513.103)

Pollution Control Accounts for the fees and expenditures related to implementing engine emission control programs. (NRS 445.700)

Business Enterprise Contingent Accounts for monies received for the establishment and operation of vending stands; and the use of those monies for merchandise and the purchase, maintenance or replacement of vending stands for the benefit of blind operators. (NRS 426.675)

Youth Training Center Farm Contingent Accounts for the proceeds from sales of hay, grain, produce and livestock used to purchase supplies and equipment for the center. (NRS 210.150)

Insurance Examination Accounts for charges for examining the transactions, accounts, records and assets of authorized insurers. (NRS 679B.300)

Public Service Commission Regulatory Accounts for the monies collected by the commission, which are used for the supervision and regulation of public utilities. (NRS 703.147)

Tourism Promotion Accounts for monies appropriated for the support of the Commission of Tourism. (NRS 231.250)

Agriculture Registration and Enforcement Accounts for fees imposed to fund the regulation and registration of the sales and uses of pesticides, fertilizers and antifreeze. (NRS 561.385)

Livestock Inspection Records fees imposed for the protection of cattle, horses and other livestock from theft. (NRS 561.344)

Apiary Inspection Accounts for the fees imposed for the registration, inspection, and disease control of bee colonies. (NRS 561.365)

Sheep Inspection Records the collection of taxes levied on sheep to be used to protect the sheep industry from communicable diseases. (NRS 562.170)

Woolgrower Predatory Animal Control Records the expenditures associated with predatory animal control that are funded by a special tax on sheep. (NRS 567.120)

Financial Institutions Investigative Accounts for fees received in connection with licensing of financial institutions. Monies are used for the expenses of investigating financial institution. (NRS 232.285)

Dairy Commission Accounts for all fees associated with the stabilization and marketing of milk and cream. The monies are used for costs associated with the enforcement of laws on milk and cream products. (NRS 584.460)

Civil Air Patrol Accounts for taxes on aviation fuel used for the support of the Nevada Wing of the Civil Air Patrol. (NRS 365.565)

Employment Security Accounts for monies collected as interest on past due contributions, forfeitures, judgements, etc., for the purpose of administering the employment security laws. (NRS 612.615)

Mortgage Investors Accounts for fees collected from licensees in lieu of bonds and expenses of satisfying claims against licensed mortgage companies. (NRS 645B.053)

State Engineer's Water License Accounts for fees and costs related to the certification of a state water right surveyor. (NRS 533.080)

Offenders Store Accounts for monies received for the benefit of offenders through contributions, and other sources. (NRS 209.221)

Gaming Investigative Accounts for the suitability investigation expenses directly charged to gaming license applicants. (NRS 463.331)

Taxicab Authority Accounts for fees and charges collected in counties under the jurisdiction of the Taxicab Authority used to defray the cost of regulating taxicabs in that county. (NRS 706.8825)

Insurance Division Regulatory Accounts for fees and charges levied for the regulation of funeral service contracts. (NRS 689.385)

Management of Hazardous Waste Accounts for proceeds from agreements, charges, interest and penalties for hazardous waste disposal. Proceeds are used for the cost of monitoring and managing hazardous waste. (NRS 459.530)

Youth Training Center -ESEA Chapter II Accounts for federal funds allocated under the Elementary Secondary Education Act, Chapter II.

Verification of Insurance Accounts for the $50 fee collected by the Department of Motor Vehicles to reinstate the registration of a motor vehicle suspended for failure to insure. (NRS 482.480)

Alfalfa Seed Research and Promotion Accounts for special assessments levied on alfalfa seed grown in the state. Resources generated are used for research, marketing and administrative expenses. (NRS 561.409)

Local Cultural Activities Accounts for appropriations from the General Fund used to support concerts, operas, ballets and public dances which are presented in public parks, universities, schools, hospitals, etc. at no charge to the public. (NRS 233C.100)

Higher Education Student Loan Accounts for monies (including federal) received and used in the higher education student loan program. (NRS 385.107)

Insurance Recovery Accounts for recovery fees received from insurance licensees. Resources are used to satisfy claims against licensees and for education and research.(NRS 679B.305)

Insurance Division National Association Accounts for fees on authorized insurers used for paying the assessment levied upon the state by the National Association of Insurance Commissioners. (NRS 680B.070)

Real Estate Investigation Accounts for the expenses and charges related to real estate inspection. (NRS 119.150)

Adjudication Emergency Accounts for the expenses incurred in litigation affecting any stream system in the state. The resources are recovered costs. (NRS 532.200)

Manufactured Housing Accounts for fees and expenditures to enforce regulations on manufactured homes and travel trailers. (NRS 489.491)

Education and Recovery-Manufactured Housing Accounts for fees charged to manufactured housing licensees. Resources are used to satisfy claims against licensees and for certain education costs. (NRS 489.4971)

Highway Safety Program Planning Records legislative appropriations, donations and federal funds to be used in the preparation of the highway safety program. (NRS 223.200)

Highway Patrol Special Accounts for a $4 special fee charged on each motor vehicle registration to provide supplementary highway patrolmen. (NRS 482.480)

Consumer's Advocate Accounts for monies collected and used to defray the costs of the Office of Consumer's Advocate. (NRS 228.340)

Compensation for Victims of Crime Accounts for the costs of investigations, hearings and compensation awards to victims of certain crimes. Resources are the recovery of damages from offenders. (NRS 217.260)

Donated Commodities Records the costs incidental to the acquisition of commodities donated by the federal government. (NRS 333.124)

Social Security Administration Accounts for expenditures relating to the participation of state employees in the old-age and survivors insurance system embodied in the Social Security Act. Resources are from assessment on political subdivisions who are not eligible for participation in the Public Employees' Retirement System. (NRS 287.210)

Colorado River Commission Accounts for revenues and expenditures related to the sale or lease of water or power from the Colorado River and Power System. (NRS 538.191)

Deferred Compensation Administration Accounts for administrative costs associated with state deferred compensation programs. (NRS 287.330)

State Health Division Federal Funds Accepts and disburses any money appropriated by the United States Congress and allocated to the state for health purposes. (NRS 439.015)

Colorado River Research and Development Accounts for the costs of engineering studies, analysis and other efforts necessary in the development of sources of water or power from the Colorado River. (NRS 538.191)

Investigation and Enforcement Actions Involving Securities Accounts for the investigation of fraud involving securities and the enforcement of the provisions of the Uniform Securities Act. (NRS 90.850)

Legislative Accounts for the operation of the legislature and the Legislative Counsel Bureau. (NRS 218.085)

Attorney General Special Accounts for the costs of licensing and investigating private investigators, and recoveries from unfair trade practices. (NRS 228.096)

Racketeering Revenue Accounts for expenses related to investigations and legal actions concerning racketeering. Resources for the fund are obtained from civil or criminal forfeitures or settlements related to racketeering. (NRS 207)

Colorado River Commission Power and Water Accounts for the purchase and sales of water and power not associated with the Southern Nevada Water System. (NRS 538.191)

Public Works Inspection Accounts for the costs of inspection of capital improvement projects. The costs are financed through fees charged to the specific capital improvement projects. (NRS 341.146)

Higher Education Capital Construction Accounts for the first $5,000,000 of annual slot machine tax designated for Higher Education Capital Construction.(NRS 463.385)

Special Higher Education Capital Construction Accounts for 20% of the annual slot machine tax that is designated for the payment of principal and interest on construction bonds for higher education. (NRS 463.385)

Adjutant General Special Armory Accounts for monies from the rental or use of a state armory that are restricted for the repairs and maintenance of the facilities. (NRS 412.108)

Carey Act Accounts for the proceeds of the sale of Carey Act lands. The monies may be used for expenses related to the administration of Carey Act land. (NRS 324.080)

Surplus Property Administration Accounts for the charges and expenses related to the distribution of federal surplus property to eligible institutions and organizations. (NRS 333.490)

Municipal Bond Bank Accounts for revenue and expenditures associated with buying local government bonds from the proceeds of state general obligation bonds. (NRS 350A.190)

Nevada Beef Promotion Accounts for a special tax levied on cattle. Proceeds are used by the National Cattlemen's Research Board, the National Livestock and Meat Board, and the Nevada Beef Council. (NRS 561.407)

Combining Balance Sheet
Special Revenue Funds

June 30, 1988

	Highway	Art in Public Works	Tele-Communication Devices	Unemployment Compensation Administration	Fort Mohave Valley Development	Mobile Home Parks Regulation
Assets						
Cash and pooled investments	$ 85,017,016	$ 10,260	$ 186,965	$ 27,075	$ 4,389,870	$ 6,613
Investments	-0-	-0-	-0-	-0-	-0-	-0-
Receivables:						
Accounts receivable	47,356	-0-	-0-	1,728	-0-	-0-
Taxes receivable	343,932	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Intergovernmental receivables	4,641,162	-0-	-0-	723,600	-0-	-0-
Due from other funds	4,846,861	-0-	-0-	79,095	84,152	11,016
Inventory	10,387,615	-0-	-0-	-0-	-0-	-0-
Restricted assets	15,362,580	-0-	-0-	-0-	-0-	-0-
Other assets:						
Notes receivable	1,114,643	-0-	-0-	-0-	-0-	-0-
Prepaid items	-0-	-0-	-0-	28,879	-0-	-0-
Total assets	$121,761,185	$ 10,260	$ 186,965	$ 860,377	$ 4,474,022	$ 17,629
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	$ 3,727,617	$ -0-	$ 6,137	$ 181,766	$ -0-	$ 48
Accrued payroll	2,103,683	-0-	-0-	548,270	-0-	2,477
Intergovernmental payables	4,967,630	-0-	-0-	847	-0-	-0-
Contracts payable	8,261,630	-0-	-0-	-0-	-0-	-0-
Due to other funds	3,360,718	-0-	-0-	79,448	8,375	413
Deferred revenue	1,114,643	-0-	-0-	-0-	-0-	-0-
Other liabilities:						
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	15,362,580	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total liabilities	38,898,501	-0-	6,137	810,331	8,375	2,938
Fund balances:						
Reserved:						
Encumbrances and contracts	61,708,687	-0-	-0-	21,167	-0-	-0-
Inventory	10,387,615	-0-	-0-	-0-	-0-	-0-
Other	1,284,066	-0-	-0-	28,879	-0-	-0-
Unreserved:						
Designated	-0-	-0-	-0-	-0-	-0-	-0-
Undesignated	9,482,316	10,260	180,828	-0-	4,465,647	14,691
Total fund balances	82,862,684	10,260	180,828	50,046	4,465,647	14,691
Total liabilities and fund balances	$121,761,185	$ 10,260	$ 186,965	$ 860,377	$ 4,474,022	$ 17,629

Commerce-Export Finance	Worker's Compensation and Safety	Flood Control	Parks Marina Development	Water Distribution	Real Estate Ed, Research and Recovery	Racing Commission	Department of Minerals
$ 400	$ 1,242,507	$ 246,114	$ -0-	$ 374,096	$ 425,955	$ 2,063	$ 304,404
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	371	-0-	-0-	-0-	1,680	-0-	25,549
-0-	-0-	-0-	-0-	15,983	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	84,401	1,953	-0-	-0-	-0-	-0-	24,087
-0-	68,534	1,933	-0-	19	822	-0-	6,504
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 400	$ 1,395,813	$ 250,000	$ -0-	$ 390,098	$ 428,457	$ 2,063	$ 360,544
$ 92	$ 62,518	$ -0-	$ -0-	$ 1,713	$ 789	$ 2,053	$ 11,165
-0-	102,276	-0-	-0-	13,035	1,326	-0-	11,251
-0-	656	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
11	47,237	-0-	-0-	5,718	13,365	10	36,155
-0-	103,735	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	10,000
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
103	316,422	-0-	-0-	20,466	15,480	2,063	68,571
-0-	36,062	-0-	-0-	-0-	-0-	-0-	643
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
297	1,041,329	250,000	-0-	369,632	412,977	-0-	291,330
297	1,079,391	250,000	-0-	369,632	412,977	-0-	291,973
$ 400	$ 1,395,813	$ 250,000	$ -0-	$ 390,098	$ 428,457	$ 2,063	$ 360,544

Combining Balance Sheet
Special Revenue Funds

June 30, 1988

	Pollution Control	Business Enterprise Contingent	Youth Training Center Farm Contingent	Insurance Examination	Public Service Commission Regulatory	Tourism Promotion
Assets						
Cash and pooled investments	$ 1,147,485	$ 102,841	$ 2,978	$ 374,381	$ 1,125,823	$ 983,314
Investments	-0-	-0-	-0-	-0-	-0-	-0-
Receivables:						
Accounts receivable	62	35,792	16	20,643	2,035	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	210,695
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Intergovernmental receivables	-0-	-0-	-0-	-0-	-0-	-0-
Due from other funds	197,914	7,959	-0-	-0-	787	19,886
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets:						
Notes receivable	-0-	362,254	-0-	-0-	-0-	-0-
Prepaid items	-0-	-0-	-0-	-0-	-0-	-0-
Total assets	$ 1,345,461	$ 508,846	$ 2,994	$ 395,024	$ 1,128,645	$ 1,213,895
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	$ 77,287	$ 10,927	$ 206	$ 53,041	$ 43,212	$ 334,958
Accrued payroll	41,182	3,328	-0-	-0-	145,391	15,144
Intergovernmental payables	-0-	-0-	-0-	-0-	-0-	22,388
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Due to other funds	32,746	11,770	2,230	48	24,078	7,007
Deferred revenue	-0-	-0-	-0-	-0-	275,918	3,154
Other liabilities:						
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total liabilities	151,215	26,025	2,436	53,089	488,599	382,651
Fund balances:						
Reserved:						
Encumbrances and contracts	131,910	11,990	-0-	-0-	3,778	90,158
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved:						
Designated	-0-	-0-	-0-	-0-	-0-	-0-
Undesignated	1,062,336	470,831	558	341,935	636,268	741,086
Total fund balances	1,194,246	482,821	558	341,935	640,046	831,244
Total liabilities and fund balances	$ 1,345,461	$ 508,846	$ 2,994	$ 395,024	$ 1,128,645	$ 1,213,895

Agriculture, Registration, Enforcement	Livestock Inspection	Apiary Inspection	Sheep Inspection	Woolgrower Prdtory Animal Control	Financial Institutions Investigative	Dairy Commission	Civil Air Patrol
$ 322,262	$ 634,045	$ 16,712	$ 12,580	$ 63,662	$ 44,553	$ 160,930	$ 41,287
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1,449	16,106	293	1,086	-0-	1,500	14,439	-0-
-0-	11,787	-0-	-0-	2,146	-0-	50,233	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
231	30,550	59	-0-	-0-	-0-	2,606	3,750
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	750	-0-
$ 323,942	$ 692,488	$ 17,064	$ 13,666	$ 65,808	$ 46,053	$ 228,958	$ 45,037
$ 2,158	$ 10,188	$ 526	$ 96	$ 1,557	$ 786	$ 4,442	$ -0-
5,594	23,317	1,254	-0-	670	-0-	15,944	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
834	5,493	259	16	-0-	20,834	2,565	2
26,224	3,754	-0-	-0-	-0-	-0-	-0-	45,000
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
34,810	42,752	2,039	112	2,227	21,620	22,951	45,002
128	9,618	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
289,004	640,118	15,025	13,554	63,581	24,433	206,007	35
289,132	649,736	15,025	13,554	63,581	24,433	206,007	35
$ 323,942	$ 692,488	$ 17,064	$ 13,666	$ 65,808	$ 46,053	$ 228,958	$ 45,037

Combining Balance Sheet
Special Revenue Funds

June 30, 1988

	Employment Security	Mortgage Investor's	State Engineers Water License	Offenders Store	Gaming Investigative	Taxicab Authority
Assets						
Cash and pooled investments	$ 2,499,384	$ 157,902	$ 50,172	$ 217,794	$ 2,276,948	$ 525,309
Investments	-0-	-0-	-0-	-0-	-0-	-0-
Receivables:						
Accounts receivable	-0-	-0-	610	980	186	43,758
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	17,857	-0-	-0-	-0-	-0-	-0-
Intergovernmental receivables	-0-	-0-	-0-	-0-	-0-	-0-
Due from other funds	125	3,032	-0-	232,764	3,064	8,257
Inventory	-0-	-0-	-0-	224,046	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets:						
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid items	-0-	-0-	-0-	-0-	92,393	-0-
Total assets	$ 2,517,366	$ 160,934	$ 50,782	$ 675,584	$ 2,372,591	$ 577,324
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	$ 29,979	$ -0-	$ 60	$ 208,087	$ 308,286	$ 4,792
Accrued payroll	5,723	-0-	-0-	7,734	-0-	38,025
Intergovernmental payables	-0-	-0-	-0-	-0-	1,036	1,207
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Due to other funds	3,361	-0-	1,450	71,297	335,667	12,279
Deferred revenue	-0-	-0-	-0-	-0-	1,475,602	-0-
Other liabilities:						
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total liabilities	39,063	-0-	1,510	287,118	2,120,591	56,303
Fund balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	22,023	-0-	-0-
Inventory	-0-	-0-	-0-	224,046	-0-	-0-
Other	-0-	-0-	-0-	-0-	92,393	-0-
Unreserved:						
Designated	-0-	-0-	-0-	-0-	-0-	-0-
Undesignated	2,478,303	160,934	49,272	142,397	159,607	521,021
Total fund balances	2,478,303	160,934	49,272	388,466	252,000	521,021
Total liabilities and fund balances	$ 2,517,366	$ 160,934	$ 50,782	$ 675,584	$ 2,372,591	$ 577,324

Insurance Division Regulatory	Management of Hazardous Waste	Youth Training Center-ESEA Chapter II	Verification of Insurance	Alfalfa Seed Research and Promotion	Local Cultural Activities	Higher Education Student Loan	Insurance Recovery
$ 1,974	$ 634,358	$ 9,629	$ 92,831	$ 12,771	$ 74,916	$ 1,937,127	$ 241,925
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	150,708	-0-	-0-	-0-	-0-	-0-	645
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	683,937	-0-
-0-	-0-	-0-	14,906	-0-	-0-	36,455	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 1,974	$ 785,066	$ 9,629	$ 107,737	$ 12,771	$ 74,916	$ 2,657,519	$ 242,570
$ -0-	$ -0-	$ 450	$ 130	$ -0-	$ 12,764	$ 773,396	$ 7,443
-0-	-0-	4,581	1,208	-0-	-0-	1,211	1,097
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	16,505	-0-	-0-	895	3,259
-0-	-0-	-0-	-0-	10	-0-	-0-	-0-
-0-	-0-	-0-	-0	-0-	-0-	161,346	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	5,031	17,843	10	12,764	936,848	11,799
-0-	-0-	-0-	3,372	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1,974	785,066	4,598	86,522	12,761	62,152	1,720,671	230,771
1,974	785,066	4,598	89,894	12,761	62,152	1,720,671	230,771
$ 1,974	$ 785,066	$ 9,629	$ 107,737	$ 12,771	$ 74,916	$ 2,657,519	$ 242,570

Combining Balance Sheet
Special Revenue Funds

June 30, 1988

	Insurance Div National Association	Real Estate Investigation	Adjudication Emergency	Manufactured Housing	Education and Recovery - Mfg Housing	Highway Safety Program Planning
Assets						
Cash and pooled investments	$ 10,146	$ 3,877	$ 3,252	$ 188,658	$ 230,773	$ 66,696
Investments	-0-	-0-	-0-	-0-	-0-	-0-
Receivables:						
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Intergovernmental receivables	-0-	-0-	-0-	-0-	-0-	26,059
Due from other funds	-0-	15	-0-	397	-0-	1,590
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets:						
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid items	-0-	-0-	-0-	-0-	-0-	-0-
Total assets	$ 10,146	$ 3,892	$ 3,252	$ 189,055	$ 230,773	$ 94,345
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	$ 1,753	$ 198	$ 1,427	$ 1,404	$ 25	$ 6,530
Accrued payroll	-0-	-0-	-0-	7,141	-0-	8,353
Intergovernmental payables	-0-	-0-	-0-	-0-	-0-	36,731
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Due to other funds	-0-	220	-0-	18,118	-0-	38,780
Deferred revenue	-0-	1,500	-0-	-0-	-0-	-0-
Other liabilities:						
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total liabilities	1,753	1,918	1,427	26,663	25	90,394
Fund balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	31
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved:						
Designated	-0-	-0-	-0-	-0-	-0-	-0-
Undesignated	8,393	1,974	1,825	162,392	230,748	3,920
Total fund balances	8,393	1,974	1,825	162,392	230,748	3,951
Total liabilities and fund balances	$ 10,146	$ 3,892	$ 3,252	$ 189,055	$ 230,773	$ 94,345

Highway Patrol Special	Consumer Advocate	Compensation Victims of Crime	Donated Commodities	Social Security Administration	Colorado River Commission	Deferred Compensation Administration	State Health Division Federal Funds
$ 2,023,919	$ 276,811	$ 401,651	$ 132,923	$ 4,775	$ 330,741	$ 23,340	$ 332,177
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
2,732	10	52,120	4,097	-0-	58,843	-0-	3,859
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	54,775	-0-	-0-	-0-	76,929
282,487	-0-	26,511	13,908	-0-	114,555	-0-	15,521
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	5,584	-0-	-0-
$ 2,309,138	$ 276,821	$ 480,282	$ 205,703	$ 4,775	$ 509,723	$ 23,340	$ 428,486
$ 44,719	$ 8,750	$ 51,586	$ 10,362	$ -0-	$ 26,457	$ -0-	$ 75,923
137,541	12,590	2,465	10,966	-0-	22,869	-0-	22,492
1,407	-0-	1,000	350	-0-	-0-	-0-	45,817
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
142,303	446	6,713	18,069	-0-	851	3	32,825
-0-	-0-	-0-	-0-	-0-	-0-	-0-	84,150
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
325,970	21,786	61,764	39,747	-0-	50,177	3	261,207
364,771	3,807	-0-	-0-	-0-	-0-	-0-	9,037
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	5,584	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1,618,397	251,228	418,518	165,956	4,775	453,962	23,337	158,242
1,983,168	255,035	418,518	165,956	4,775	459,546	23,337	167,279
$ 2,309,138	$ 276,821	$ 480,282	$ 205,703	$ 4,775	$ 509,723	$ 23,340	$ 428,486

Combining Balance Sheet
Special Revenue Funds

June 30, 1988

	Colorado River Research and Development	Invest & Enforc Actions Involv Securities	Legislative Fund	Attorney General Special	Racketeering Revenue	CRC Power and Water
Assets						
Cash and pooled investments	$ 89,307	$ -0-	$ 3,312,372	$ 139,894	$ 23,235	$ 23
Investments	-0-	-0-	-0-	-0-	-0-	-0-
Receivables:						
Accounts receivable	1,830	-0-	20,903	-0-	-0-	1,441
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Intergovernmental receivables	-0-	-0-	-0-	-0-	-0-	-0-
Due from other funds	1,655	-0-	29,564	-0-	-0-	1
Inventory	-0-	-0-	521,162	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets:						
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid items	-0-	-0-	36,134	-0-	-0-	-0-
Total assets	$ 92,792	$ -0-	$ 3,922,135	$ 139,894	$ 23,235	$ 1,465
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	$ -0-	$ -0-	$ 160,585	$ 468	$ -0-	$ 1,441
Accrued payroll	-0-	-0-	6,331	980	-0-	-0-
Intergovernmental payables	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Due to other funds	328	-0-	37,006	19,255	-0-	-0-
Deferred revenue	-0-	-0-	-0-	40,250	-0-	-0-
Other liabilities:						
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	353,082	-0-	-0-	-0-
Total liabilities	328	-0-	557,004	60,953	-0-	1,441
Fund balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	33,452	2,127	-0-	-0-
Inventory	-0-	-0-	521,162	-0-	-0-	-0-
Other	-0-	-0-	3,678	-0-	-0-	-0-
Unreserved:						
Designated	-0-	-0-	1,247,624	-0-	-0-	-0-
Undesignated	92,464	-0-	1,559,215	76,814	23,235	24
Total fund balances	92,464	-0-	3,365,131	78,941	23,235	24
Total liabilities and fund balances	$ 92,792	$ -0-	$ 3,922,135	$ 139,894	$ 23,235	$ 1,465

Public Works Inspection	Higher Ed Capital Construction	Special Higher Ed Capital Construction	Adjutant General Special Armory	Carey Act	Surplus Property Administration	Municipal Bond Bank	Nevada Beef Promotion
$ 101,124	$ 5,216,616	$ 8,336,997	$ 27,454	$ 11,334	$ 49,240	$ 1,533,388	$ 82,966
-0-	-0-	-0-	-0-	-0-	-0-	167,610,000	-0-
-0-	2,500	-0-	-0-	-0-	114	-0-	-0-
-0-	-0-	149,762	-0-	-0-	-0-	-0-	16,649
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	214,975	-0-	2,055	-0-	-0-
8,400	-0-	1,975	-0-	-0-	4,344	17,040	2,716
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 109,524	$ 5,219,116	$ 8,488,734	$ 242,429	$ 11,334	$ 55,753	$ 169,160,428	$ 102,331
$ 2,299	$ -0-	$ -0-	$ 214,975	$ -0-	$ 571	$ -0-	$ 30,552
14,620	-0-	-0-	-0-	-0-	2,253	-0-	1,307
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
21,437	5,000,000	29,379	336	60	1,131	-0-	7,085
-0-	-0-	-0-	-0-	-0-	-0-	1,470,958	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	48,432	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
38,356	5,048,432	29,379	215,311	60	3,955	1,470,958	38,944
-0-	-0-	-0-	-0-	-0-	51	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	167,610,000	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
71,168	170,684	8,459,355	27,118	11,274	51,747	79,470	63,387
71,168	170,684	8,459,355	27,118	11,274	51,798	167,689,470	63,387
$ 109,524	$ 5,219,116	$ 8,488,734	$ 242,429	$ 11,334	$ 55,753	$ 169,160,428	$ 102,331

Combining Balance Sheet
Special Revenue Funds

June 30, 1988

	Total All Funds	
	1988	1987 (Restated)
Assets		
Cash and pooled investments	$ 128,952,920	$ 90,770,970
Investments	167,810,000	172,430,000
Receivables:		
Accounts receivable	515,441	2,897,866
Taxes receivable	801,187	136,933
Accrued interest and dividends	17,857	38,594
Intergovernmental receivables	6,533,933	4,820,093
Due from other funds	6,181,980	5,535,098
Inventory	11,132,823	9,891,558
Restricted assets	15,362,580	10,588,556
Other assets:		
Notes receivable	1,476,897	464,952
Prepaid items	165,740	51,114
Total assets	$ 338,751,358	$ 297,425,734
Liabilities and Fund Balances		
Liabilities:		
Accounts payable and accruals:		
Accounts payable	$ 6,518,694	$ 9,537,360
Accrued payroll	3,343,629	4,872,463
Intergovernmental payables	5,079,069	1,125,727
Contracts payable	8,261,630	4,498,243
Due to other funds	9,478,390	12,118,293
Deferred revenue	4,644,898	3,360,898
Other liabilities:		
Advance from federal government	161,346	200,270
Payable from restricted assets	15,362,580	10,588,556
Deposits	58,432	2,744,832
Other liabilities	353,082	529,751
Total liabilities	53,261,750	49,576,393
Fund balances:		
Reserved:		
Encumbrances and contracts	62,454,812	42,842,733
Inventory	11,132,823	9,891,558
Other	169,024,600	172,526,829
Unreserved:		
Designated	1,247,624	-0-
Undesignated	41,629,749	22,588,221
Total fund balances	285,489,608	247,849,341
Total liabilities and fund balances	$ 338,751,358	$ 297,425,734

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds

For the Fiscal Year Ended June 30, 1988

	Highway	Art in Public Works	Tele-Communication Devices	Unemployment Compensation Administration	Fort Mohave Valley Development	Mobile Home Parks Regulation
Revenues:						
Gaming taxes, fees, licenses	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Federal	58,812,086	-0-	-0-	19,470,891	-0-	-0-
Other taxes	74,490,398	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	51,636,638	-0-	-0-	-0-	-0-	76,308
Sales and charges for services	4,444,890	-0-	-0-	586,307	20,232	-0-
Interest	5,154,872	-0-	-0-	-0-	216,773	-0-
Other	4,510,748	6,000	-0-	6,170	3,450,100	-0-
Total revenues	199,049,632	6,000	-0-	20,063,368	3,687,105	76,308
Expenditures:						
Current:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	19,094	19,788,276	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	26,195,298	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	-0-	85,621
Transportation	180,055,146	-0-	-0-	-0-	-0-	-0-
Recreation, resource development	-0-	-0-	-0-	-0-	356,461	-0-
Debt service:						
Principal	448,773	-0-	-0-	94,419	-0-	-0-
Interest	183,008	-0-	-0-	14,919	-0-	-0-
Total expenditures	206,882,225	-0-	19,094	19,897,614	356,461	85,621
Excess (deficiency) of revenues over expenditures	(7,832,593)	6,000	(19,094)	165,754	3,330,644	(9,313)
Other Financing Sources (Uses):						
Proceeds from install pur /cap lease	748,885	-0-	-0-	-0-	-0-	-0-
Proceeds from sale of bonds	43,814,284	-0-	-0-	-0-	-0-	-0-
Operating transfers in	3,473,203	4,260	-0-	-0-	-0-	10,917
Operating transfers out	(4,653,367)	-0-	-0-	(117,290)	-0-	-0-
Total other financing sources (uses)	43,383,005	4,260	-0-	(117,290)	-0-	10,917
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	35,550,412	10,260	(19,094)	48,464	3,330,644	1,604
Fund balances, July 1	47,312,272	-0-	199,922	1,582	1,135,003	13,087
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund balances, June 30	$ 82,862,684	$ 10,260	$ 180,828	$ 50,046	$ 4,465,647	$ 14,691

Commerce-Export Finance	Worker's Compensation and Safety	Flood Control	Parks Marina Development	Water Distribution	Real Estate Ed, Research and Recovery	Racing Commission	Department of Minerals
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	868,585	-0-	-0-	-0-	-0-	-0-	-0-
-0-	843,654	-0-	-0-	278,399	-0-	-0-	-0-
400	14,465	-0-	-0-	-0-	241,369	11,879	498,190
-0-	25	-0-	-0-	3,450	-0-	-0-	244
-0-	103,283	-0-	-0-	-0-	-0-	-0-	24,685
-0-	60,320	1,953	-0-	3,774	-0-	901	46
400	1,890,332	1,953	-0-	285,623	241,369	12,780	523,165
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
103	4,116,514	-0-	-0-	-0-	151,836	12,780	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	1,953	14,635	399,554	-0-	-0-	466,687
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
103	4,116,514	1,953	14,635	399,554	151,836	12,780	466,687
297	(2,226,182)	-0-	(14,635)	(113,931)	89,533	-0-	56,478
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	4,064,984	-0-	-0-	-0-	-0-	-0-	-0-
-0-	(1,777,602)	-0-	-0-	-0-	(6,000)	-0-	(25,000)
-0-	2,287,382	-0-	-0-	-0-	(6,000)	-0-	(25,000)
297	61,200	-0-	(14,635)	(113,931)	83,533	-0-	31,478
-0-	1,018,191	250,000	14,635	483,563	329,444	-0-	260,495
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 297	$ 1,079,391	$ 250,000	$ -0-	$ 369,632	$ 412,977	$ -0-	$ 291,973

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds

For the Fiscal Year Ended June 30, 1988

	Pollution Control	Business Enterprise Contingent	Youth Training Center Farm Contingent	Insurance Examination	Public Service Commission Regulatory	Tourism Promotion
Revenues:						
Gaming taxes, fees, licenses	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Federal	-0-	991	-0-	-0-	36,375	-0-
Other taxes	-0-	-0-	-0-	-0-	4,417,464	3,564,897
Licenses, fees and permits	1,712,573	-0-	-0-	1,449,398	72,857	22,100
Sales and charges for services	-0-	-0-	2,781	-0-	9,131	2,271
Interest	-0-	17,385	-0-	-0-	-0-	-0-
Other	76	367,648	-0-	-0-	1,984	1,063
Total revenues	1,712,649	386,024	2,781	1,449,398	4,537,811	3,590,331
Expenditures:						
Current:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	373,181	4,065	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	1,811,575	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	1,260,614	5,293,982	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development	-0-	-0-	-0-	-0-	-0-	2,667,414
Debt service:						
Principal	-0-	-0-	-0-	-0-	9,253	12,526
Interest	-0-	-0-	-0-	-0-	2,916	2,235
Total expenditures	1,811,575	373,181	4,065	1,260,614	5,306,151	2,682,175
Excess (deficiency) of revenues over expenditures	(98,926)	12,843	(1,284)	188,784	(768,340)	908,156
Other Financing Sources (Uses):						
Proceeds from install pur /cap lease	-0-	-0-	-0-	-0-	25,645	5,566
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	1,725,027	28,007
Operating transfers out	(463,624)	(13,054)	-0-	(278,000)	(700,997)	(882,936)
Total other financing sources (uses)	(463,624)	(13,054)	-0-	(278,000)	1,049,675	(849,363)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(562,550)	(211)	(1,284)	(89,216)	281,335	58,793
Fund balances, July 1	1,756,796	483,032	1,842	431,151	358,711	772,451
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund balances, June 30	$ 1,194,246	$ 482,821	$ 558	$ 341,935	$ 640,046	$ 831,244

Agriculture, Registration, Enforcement	Livestock Inspection	Apiary Inspection	Sheep Inspection	Woolgrower Prdtory Animal Control	Financial Institutions Investigative	Dairy Commission	Civil Air Patrol
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
84,180	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	135,694	-0-	9,118	17,984	-0-	495,980	45,000
173,016	551,243	10775	-0-	2,500	46,024	5,344	-0-
-0-	8,740	-0-	-0-	-0-	-0-	-0-	-0-
-0-	43,233	-0-	-0-	-0-	-0-	10,797	-0-
168	7,606	-0-	42	-0-	-0-	57,325	3
257,364	746,516	10775	9,158	20,484	46,024	569,446	45,003
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	45,014
-0-	-0-	-0-	-0-	-0-	6,632	551,553	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
234,881	542,482	9132	9,907	41,323	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
234,881	542,482	9132	9,907	41,323	6,632	551,553	45,014
22,483	204,034	1643	(749)	(20,839)	39,392	17,893	(11)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	(1,726)	-0-	-0-	-0-	(35,347)	-0-	-0-
-0-	(1,726)	-0-	-0-	-0-	(35,347)	-0-	-0-
22,483	202,308	1643	(749)	(20,839)	4,045	17,893	(11)
266,649	447,428	13382	14,303	84,420	20,388	188,114	46
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 289,132	$ 649,736	$ 15025	$ 13,554	$ 63,581	$ 24,433	$ 206,007	$ 35

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds

For the Fiscal Year Ended June 30, 1988

	Employment Security	Mortgage Investor's	State Engineers Water License	Offenders Store	Gaming Investigative	Taxicab Authority
Revenues:						
Gaming taxes, fees, licenses	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Federal	-0-	-0-	-0-	-0-	-0-	-0-
Other taxes	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	-0-	65,454	16,780	-0-	2,831,286	1,326,071
Sales and charges for services	-0-	-0-	-0-	2,553,471	-0-	5,085
Interest	137,299	8,725	-0-	15,641	-0-	21,861
Other	332,877	-0-	-0-	2,105	305	45,185
Total revenues	470,176	74,179	16,780	2,571,217	2,831,591	1,398,202
Expenditures:						
Current:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	125,492	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	2,633,957	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	2,503,782	1,020,888
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development	-0-	-0-	13,820	-0-	-0-	-0-
Debt service:						
Principal	-0-	-0-	-0-	62,314	-0-	1,165
Interest	-0-	-0-	-0-	6,462	-0-	73
Total expenditures	125,492	-0-	13,820	2,702,733	2,503,782	1,022,126
Excess (deficiency) of revenues over expenditures	344,684	74,179	2,960	(131,516)	327,809	376,076
Other Financing Sources (Uses):						
Proceeds from install pur /cap lease	-0-	-0-	-0-	214,645	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	(72,223)	(327,809)	-0-
Total other financing sources (uses)	-0-	-0-	-0-	142,422	(327,809)	-0-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	344,684	74,179	2,960	10,906	-0-	376,076
Fund balances, July 1	2,133,619	86,755	46,312	377,560	252,000	144,945
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund balances, June 30	$ 2,478,303	$ 160,934	$ 49,272	$ 388,466	$ 252,000	$ 521,021

Insurance Division Regulatory	Management of Hazardous Waste	Youth Training Center-ESEA Chapter II	Verification of Insurance	Alfalfa Seed Research and Promotion	Local Cultural Activities	Higher Education Student Loan	Insurance Recovery
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	4,871,622	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1,453	700,991	-0-	165,826	26,367	-0-	900,407	86,683
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	153,942	-0-
-0-	46,000	-0-	-0-	-0-	-0-	914,142	30
1,453	746,991	-0-	165,826	26,367	-0-	6,240,113	86,713
-0-	-0-	-0-	-0-	-0-	37,848	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	143,738	-0-	-0-	-0-	6,367,744	-0-
-0-	-0-	-0-	149,272	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	50,434
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	22,691	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	143,738	149,272	22,691	37,848	6,367,744	50,434
1,453	746,991	(143,738)	16,554	3,676	(37,848)	(127,631)	36,279
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	144,800	-0-	-0-	100,000	-0-	-0-
-0-	(126,199)	-0-	-0-	-0-	-0-	(14,773)	(3,500)
-0-	(126,199)	144,800	-0-	-0-	100,000	(14,773)	(3,500)
1,453	620,792	1,062	16,554	3,676	62,152	(142,404)	32,779
521	164,274	3,536	73,340	9,085	-0-	1,863,075	197,992
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 1,974	$ 785,066	$ 4,598	$ 89,894	$ 12,761	$ 62,152	$ 1,720,671	$ 230,771

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds

For the Fiscal Year Ended June 30, 1988

	Insurance Div National Association	Real Estate Investigation	Adjudication Emergency	Manufactured Housing	Education and Recovery - Mfg Housing	Highway Safety Program Planning
Revenues:						
Gaming taxes, fees, licenses	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Federal	-0-	-0-	-0-	24,387	-0-	853,384
Other taxes	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	20,580	1,251	-0-	401,264	99,437	-0-
Sales and charges for services	-0-	-0-	-0-	8,883	-0-	-0-
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	2,557	95	-0-	26
Total revenues	20,580	1,251	2,557	434,629	99,437	853,410
Expenditures:						
Current:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	628,173
Regulation of business	4,500	1,508	-0-	323,421	5,580	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development	-0-	-0-	3,475	-0-	-0-	-0-
Debt service:						
Principal	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Total expenditures	4,500	1,508	3,475	323,421	5,580	628,173
Excess (deficiency) of revenues over expenditures	16,080	(257)	(918)	111,208	93,857	225,237
Other Financing Sources (Uses):						
Proceeds from install pur /cap lease	-0-	-0-	-0-	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-	30,365
Operating transfers out	(9,000)	-0-	-0-	(17,917)	-0-	(281,773)
Total other financing sources (uses)	(9,000)	-0-	-0-	(17,917)	-0-	(251,408)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	7,080	(257)	(918)	93,291	93,857	(26,171)
Fund balances, July 1	1,313	2,231	2,743	69,101	136,891	30,122
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund balances, June 30	$ 8,393	$ 1,974	$ 1,825	$ 162,392	$ 230,748	$ 3,951

Highway Patrol Special	Consumer Advocate	Compensation Victims of Crime	Donated Commodities	Social Security Administration	Colorado River Commission	Deferred Compensation Administration	State Health Division Federal Funds
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	93,000	298,177	-0-	-0-	-0-	5,981,473
-0-	-0-	-0-	-0-	59	-0-	-0-	-0-
5,406,192	-0-	632,740	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	413,677	-0-	498,588	-0-	-0-
-0-	-0-	23,511	-0-	-0-	17,798	1,260	-0-
74,758	43	452,056	2,287	-0-	-0-	7,787	19,849
5,480,950	43	1,201,307	714,141	59	516,386	9,047	6,001,322
-0-	-0-	-0-	759,680	-0-	-0-	626	-0-
-0-	-0-	-0-	-0-	14	-0-	-0-	7,766,962
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
5,097,926	612,980	851,550	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	321,865	-0-	-0-
5,550	5,503	-0-	-0-	-0-	-0-	-0-	-0-
-0-	1,153	-0-	-0-	-0-	-0-	-0-	-0-
5,103,476	619,636	851,550	759,680	14	321,865	626	7,766,962
377,474	(619,593)	349,757	(45,539)	45	194,521	8,421	(1,765,640)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	700,997	-0-	-0-	-0-	39,762	-0-	1,876,007
-0-	-0-	(7,024)	(4,449)	-0-	-0-	-0-	(23,037)
-0-	700,997	(7,024)	(4,449)	-0-	39,762	-0-	1,852,970
377,474	81,404	342,733	(49,988)	45	234,283	8,421	87,330
1,605,694	173,631	75,785	215,944	4,730	225,263	14,916	79,949
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 1,983,168	$ 255,035	$ 418,518	$ 165,956	$ 4,775	$ 459,546	$ 23,337	$ 167,279

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds

For the Fiscal Year Ended June 30, 1988

	Colorado River Research and Development	Invest & Enforc Actions Involv Securities	Legislative Fund	Attorney General Special	Racketeering Revenue	CRC Power and Water
Revenues:						
Gaming taxes, fees, licenses	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Federal	-0-	-0-	-0-	-0-	-0-	-0-
Other taxes	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	115	101,534	-0-	-0-
Sales and charges for services	22,524	-0-	695,405	-0-	-0-	15,000
Interest	6,207	-0-	-0-	-0-	-0-	24
Other	-0-	-0-	206,560	7,101	2,702	-0-
Total revenues	28,731	-0-	902,080	108,635	2,702	15,024
Expenditures:						
Current:						
General government	-0-	-0-	7,935,559	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	103,134	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	-0-	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development	6,072	-0-	-0-	-0-	-0-	15,000
Debt service:						
Principal	-0-	-0-	48,575	741	-0-	-0-
Interest	-0-	-0-	19,226	72	-0-	-0-
Total expenditures	6,072	-0-	8,003,360	103,947	-0-	15,000
Excess (deficiency) of revenues over expenditures	22,659	-0-	(7,101,280)	4,688	2,702	24
Other Financing Sources (Uses):						
Proceeds from install pur /cap lease	-0-	-0-	29,307	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	6,291,221	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-	-0-	(39,762)
Total other financing sources (uses)	-0-	-0-	6,320,528	-0-	-0-	(39,762)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	22,659	-0-	(780,752)	4,688	2,702	(39,738)
Fund balances, July 1	69,805	-0-	4,145,883	74,253	20,533	39,762
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund balances, June 30	$ 92,464	$ -0-	$ 3,365,131	$ 78,941	$ 23,235	$ 24

Public Works Inspection	Higher Ed Capital Construction	Special Higher Ed Capital Construction	Adjutant General Special Armory	Carey Act	Surplus Property Administration	Municipal Bond Bank	Nevada Beef Promotion
$ -0-	$ 5,000,000	$ 6,555,368	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	709,118	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	289,837
417,871	2,500	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	3,200	95,640	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	13,299,057	7,662
-0-	17,269	1,866	8,291	-0-	116	149	33
417,871	5,019,769	6,557,234	717,409	3,200	95,756	13,299,206	297,532
391,377	-0-	-0-	-0-	-0-	95,937	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	2,574	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	56,690	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	1,593	-0-	-0-	287,960
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
391,377	-0-	2,574	56,690	1,593	95,937	-0-	287,960
26,494	5,019,769	6,554,660	660,719	1,607	(181)	13,299,206	9,572
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	214,410	-0-	-0-	-0-	-0-	-0-	-0-
(5,500)	(5,214,410)	(4,925,836)	(706,779)	-0-	-0-	(18,039,736)	(612)
(5,500)	(5,000,000)	(4,925,836)	(706,779)	-0-	-0-	(18,039,736)	(612)
20,994	19,769	1,628,824	(46,060)	1,607	(181)	(4,740,530)	8,960
50,174	150,915	6,830,531	73,178	9,667	51,979	172,430,000	54,427
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 71,168	$ 170,684	$ 8,459,355	$ 27,118	$ 11,274	$ 51,798	$ 167,689,470	$ 63,387

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds

For the Fiscal Year Ended June 30, 1988

	Total All Funds	
	1988	1987 (Restated)
Revenues:		
Gaming taxes, fees, licenses	$ 11,555,368	$ 10,970,382
Federal	92,104,269	128,571,513
Other taxes	84,586,462	62,926,045
Licenses, fees and permits	69,123,881	58,188,404
Sales and charges for services	9,389,544	8,142,870
Interest	19,264,015	15,309,202
Other	10,620,116	5,728,861
Total revenues	296,651,675	289,837,277
Expenditures:		
Current:		
General government	9,221,027	12,302,347
Health and social services	28,077,084	26,555,067
Education and support services	6,514,056	6,128,958
Law, justice and public safety	38,185,569	32,838,084
Regulation of business	15,389,748	14,362,085
Transportation	180,055,146	204,029,596
Recreation, resource development	5,416,905	4,227,582
Debt service:		
Principal	688,819	516,368
Interest	230,064	92,682
Total expenditures	283,778,418	301,052,769
Excess (deficiency) of revenues over expenditures	12,873,257	(11,215,492)
Other Financing Sources (Uses):		
Proceeds from install pur /cap lease	1,024,048	1,389,209
Proceeds from sale of bonds	43,814,284	53,025,000
Operating transfers in	18,703,960	20,516,472
Operating transfers out	(38,775,282)	(36,491,082)
Total other financing sources (uses)	24,767,010	38,439,599
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	37,640,267	27,224,107
Fund balances, July 1	247,849,341	220,635,417
Residual equity transfers	-0-	(10,183)
Fund balances, June 30	$ 285,489,608	$ 247,849,341

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Highway			Art in Public Works		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 51,614,355	$ 51,614,355	$ -0-	$ -0-	$ -0-	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	105,165,606	59,000,426	(46,165,180)	-0-	-0-	-0-
Taxes	64,453,669	74,490,398	10,036,729	-0-	-0-	-0-
Sales and charges for services	4,894,500	4,549,775	(344,725)	-0-	-0-	-0-
Licenses, fees and permits	45,166,804	51,640,623	6,473,819	-0-	-0-	-0-
Interest	5,000,000	5,149,165	149,165	-0-	-0-	-0-
Other	7,688,194	7,767,451	79,257	10,000	6,000	(4,000)
Other financing sources:						
Proceeds from sale of bonds	43,814,285	43,814,285	-0-	-0-	-0-	-0-
Appropriated transfers in	98,650	98,650	-0-	4,260	4,260	-0-
Reversions from other funds	-0-	21,216	21,216	-0-	-0-	-0-
Total sources	327,896,063	298,146,344	(29,749,719)	14,260	10,260	(4,000)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	14,260	-0-	14,260
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	29,768,725	26,362,544	3,406,181	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	292,311,998	189,895,620	102,416,375	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	2,768,352	2,571,868	196,684	-0-	-0-	-0-
Reversions to other funds	-0-	46,869	(46,869)	-0-	-0-	-0-
Total uses of financial resources	324,849,072	218,876,701	105,972,371	14,260	-0-	14,260
Fund balances, June 30, 1988	$ 3,046,991	$ 79,269,643	$ 76,222,652	$ -0-	$ 10,260	$ 10,260

Telecommunication Devices			Unemployment Compensation Administration			Fort Mohave Valley Development		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 199,896	$ 199,896	$ -0-	$ 16,613	$ 16,613	$ -0-	$ 1,135,003	$ 1,135,003	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	21,186,484	20,022,328	(1,164,156)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	9,000	15,484	6,484
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	141,195	216,774	75,579
-0-	-0-	-0-	6,170	6,170	-0-	22,000,000	3,454,848	(18,545,152)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
199,896	199,896	-0-	21,209,267	20,045,111	(1,164,156)	23,285,198	4,822,109	(18,463,089)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
199,896	19,068	180,828	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	21,209,267	20,016,696	1,192,571	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	23,285,198	356,461	22,928,737
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
199,896	19,068	180,828	21,209,267	20,016,696	1,192,571	23,285,198	356,461	22,928,737
$ -0-	$ 180,828	$ 180,828	$ -0-	$ 28,415	$ 28,415	$ -0-	$ 4,465,648	$ 4,465,648

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Mobile Home Parks Regulation			Commerce Export Finance		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 13,087	$ 13,087	$ -0-	$ -0-	$ -0-	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	-0-	-0-	-0-	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	77,000	76,308	(692)	400	400	-0-
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Other	10,916	10,917	1	-0-	-0-	-0-
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	101,003	100,312	(691)	400	400	-0-
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	101,003	85,621	15,382	400	103	297
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	101,003	85,621	15,382	400	103	297
Fund balances, June 30, 1988	$ -0-	$ 14,691	$ 14,691	$ -0-	$ 297	$ 297

Worker's Compensation and Safety			Flood Control			Parks Marina Development		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 935	$ 935	$ -0-	$ 248,067	$ 248,067	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
914,495	868,585	(45,910)	-0-	-0-	-0-	-0-	-0-	-0-
3,220,342	2,985,605	(234,737)	-0-	-0-	-0-	-0-	-0-	-0-
13,500	25	(13,475)	-0-	-0-	-0-	-0-	-0-	-0-
12,629	12,192	(437)	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
7,472	7,426	(46)	1,933	-0-	(1,933)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
4,169,373	3,874,768	(294,605)	250,000	248,067	(1,933)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	250,000	1,953	248,047	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
104,480	103,883	597	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
4,064,893	3,764,397	300,496	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
4,169,373	3,868,280	301,093	250,000	1,953	248,047	-0-	-0-	-0-
$ -0-	$ 6,488	$ 6,488	$ -0-	$ 246,114	$ 246,114	$ -0-	$ -0-	$ -0-

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Water Distribution			Real Estate Education, Research and Recovery		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 484,005	$ 484,005	$ -0-	$ 329,336	$ 329,336	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	-0-	-0-	-0-	-0-	-0-	-0-
Taxes	306,623	278,399	(28,224)	-0-	-0-	-0-
Sales and charges for services	3,450	3,450	-0-	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-	222,048	221,410	(638)
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Other	52,211	38,150	(14,061)	-0-	-0-	-0-
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	846,289	804,004	(42,285)	551,384	550,746	(638)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	846,289	433,614	412,675	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	551,384	137,877	413,507
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	846,289	433,614	412,675	551,384	137,877	413,507
Fund balances, June 30, 1988	$ -0-	$ 370,390	$ 370,390	$ -0-	$ 412,869	$ 412,869

Racing Commission			Department of Minerals			Pollution Control		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ -0-	$ -0-	$ -0-	$ 257,645	$ 257,645	$ -0-	$ 1,689,410	$ 1,689,410	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	3,780	-0-	(3,780)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	1,500	244	(1,256)	-0-	-0-	-0-
12,188	11,879	(309)	518,500	498,189	(20,311)	1,750,000	1,712,573	(37,427)
-0-	-0-	-0-	30,000	24,685	(5,315)	-0-	-0-	-0-
900	901	1	10,000	46	(9,954)	75	75	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
13,088	12,780	(308)	821,425	780,809	(40,616)	3,439,485	3,402,058	(37,427)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	3,439,485	2,304,887	1,134,598
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	821,425	492,331	329,094	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
13,088	12,780	308	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
13,088	12,780	308	821,425	492,331	329,094	3,439,485	2,304,887	1,134,598
$ -0-	$ -0-	$ -0-	$ -0-	$ 288,478	$ 288,478	$ -0-	$ 1,097,171	$ 1,097,171

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Business Enterprise Contingent			Youth Training Center Farm Contingent		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 316,631	$ 316,631	$ -0-	$ 1,842	$ 1,842	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	55,440	28,997	(26,443)	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	8,000	2,781	(5,219)
Licenses, fees and permits	384,978	309,711	(75,267)	-0-	-0-	-0-
Interest	30,000	17,385	(12,615)	-0-	-0-	-0-
Other	59,200	51,387	(7,813)	-0-	-0-	-0-
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	846,249	724,111	(122,138)	9,842	4,623	(5,219)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	846,249	607,467	238,782	9,842	4,066	5,776
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	846,249	607,467	238,782	9,842	4,066	5,776
Fund balances, June 30, 1988	$ -0-	$ 116,644	$ 116,644	$ -0-	$ 557	$ 557

Insurance Examination			Public Service Commission Regulatory			Tourism Promotion		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 431,151	$ 431,151	$ -0-	$ 361,946	$ 361,946	$ -0-	$ 748,661	$ 748,661	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	65,000	36,375	(28,625)	-0-	-0-	-0-
-0-	-0-	-0-	4,242,839	3,716,466	(526,373)	3,564,898	3,564,898	-0-
-0-	-0-	-0-	10,000	9,131	(869)	2,271	2,271	-0-
1,640,487	1,449,398	(191,089)	55,600	72,858	17,258	22,100	22,100	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	1,984	1,984	-0-	17,306	17,306	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	1,725,027	1,725,027	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
2,071,638	1,880,549	(191,089)	6,462,396	5,923,787	(538,609)	4,355,236	4,355,236	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	4,355,236	3,625,114	730,122
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
2,071,638	1,538,614	533,024	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	6,462,396	5,280,956	1,181,440	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
2,071,638	1,538,614	533,024	6,462,396	5,280,956	1,181,440	4,355,236	3,625,114	730,122
$ -0-	$ 341,935	$ 341,935	$ -0-	$ 642,831	$ 642,831	$ -0-	$ 730,122	$ 730,122

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Agriculture Registration and Enforcement			Livestock Inspection		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 257,797	$ 257,797	$ -0-	$ 447,357	$ 447,357	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	95,267	84,180	(11,087)	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	143,023	135,693	(7,330)
Sales and charges for services	-0-	-0-	-0-	20,000	8,740	(11,260)
Licenses, fees and permits	174,710	173,016	(1,694)	580,870	551,243	(29,627)
Interest	-0-	-0-	-0-	36,500	42,871	6,371
Other	168	168	-0-	21,544	6,732	(14,812)
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	527,942	515,161	(12,781)	1,249,294	1,192,636	(56,658)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	527,942	225,682	302,260	1,249,294	554,633	694,661
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	527,942	225,682	302,260	1,249,294	554,633	694,661
Fund balances, June 30, 1988	$ -0-	$ 289,479	$ 289,479	$ -0-	$ 638,003	$ 638,003

Apiary Inspection			Sheep Inspection			Woolgrower Predatory Animal Control		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 13,461	$ 13,461	$ -0-	$ 14,303	$ 14,303	$ -0-	$ 84,420	$ 84,420	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	19,325	9,117	(10,208)	21,000	17,984	(3,016)
-0-	-0-	-0-	-0-	-0-	-0-	10,000	-0-	(10,000)
-0-	-0-	-0-	-0-	-0-	-0-	33,000	2,500	(30,500)
11,680	10,775	(905)	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-			
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
25,141	24,236	(905)	33,628	23,420	(10,208)	148,420	104,904	(43,516)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Financial Institutions Investigative			Dairy Commission		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 20,388	$ 20,388	$ -0-	$ 189,786	$ 189,786	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	-0-	-0-	-0-	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	488,165	495,980	7,815
Sales and charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	75,000	46,024	(28,976)	5,600	5,486	(114)
Interest	-0-	-0-	-0-	14,500	10,797	(3,703)
Other	-0-	-0-	-0-	61,785	57,325	(4,460)
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	95,388	66,412	(28,976)	759,836	759,374	(462)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	95,388	41,979	53,409	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	759,836	551,445	208,391
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	95,388	41,979	53,409	759,836	551,445	208,391
Fund balances, June 30, 1988	$ -0-	$ 24,433	$ 24,433	$ -0-	$ 207,929	$ 207,929

Civil Air Patrol			Employment Security			Mortgage Investor's		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 44	$ 44	$ -0-	$ 1,640,391	$ 1,640,391	$ -0-	$ 86,755	$ 86,755	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
45,000	45,000	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	120,115	65,454	(54,661)
-0-	-0-	-0-	-0-	-0-	-0-	5,000	8,725	3,725
3	3	-0-	500,000	332,877	(167,123)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
45,047	45,047	-0-	2,140,391	1,973,268	(167,123)	211,870	160,934	(50,936)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	2,140,391	124,567	2,015,824	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
45,047	45,015	32	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	211,870	-0-	211,870
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
45,047	45,015	32	2,140,391	124,567	2,015,824	211,870	-0-	211,870
$ -0-	$ 32	$ 32	$ -0-	$ 1,848,701	$ 1,848,701	$ -0-	$ 160,934	$ 160,934

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	State Engineer's Water License			Offender's Store		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 46,312	$ 46,312	$ -0-	$ 149,890	$ 149,890	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	-0-	-0-	-0-	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	2,699,247	2,558,985	(140,262)
Licenses, fees and permits	17,900	16,780	(1,120)	-0-	-0-	-0-
Interest	-0-	-0-	-0-	15,761	15,641	(120)
Other	-0-	-0-	-0-	118,328	2,105	(116,223)
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	64,212	63,092	(1,120)	2,983,226	2,726,621	(256,605)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	2,983,226	2,621,115	362,111
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	64,212	13,820	50,392	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	64,212	13,820	50,392	2,983,226	2,621,115	362,111
Fund balances, June 30, 1988	$ -0-	$ 49,272	$ 49,272	$ -0-	$ 105,506	$ 105,506

Gaming Investigative			Taxicab Authority			Insurance Division Regulatory		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 2,000	$ 2,000	$ -0-	$ 144,206	$ 144,206	$ -0-	$ 521	$ 521	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	1,292,628	1,248,553	(44,075)	-0-	-0-	-0-
3,230,000	2,831,591	(398,409)	380,018	381,021	1,003	1,900	1,453	(447)
-0-	-0-	-0-	24,000	21,862	(2,138)	-0-	-0-	-0-
-0-	5,204	5,204	22,400	45,715	23,315	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
3,232,000	2,838,795	(393,205)	1,863,252	1,841,357	(21,895)	2,421	1,974	(447)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
3,232,000	2,506,986	723,014	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	2,421	-0-	2,421
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	1,863,252	1,319,653	543,599	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	327,809	(327,809)	-0-	-0-	-0-	-0-	-0-	-0-
3,232,000	2,836,795	395,205	1,863,252	1,319,653	543,599	2,421	-0-	2,421
$ -0-	$ 2,000	$ 2,000	$ -0-	$ 521,704	$ 521,704	$ -0-	$ 1,974	$ 1,974

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Management Hazardous Waste			Youth Training Center-ESEA Chapter II		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 164,274	$ 164,274	$ -0-	$ 959	$ 959	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	-0-	-0-	-0-	144,800	144,800	-0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	785,725	700,991	(84,734)	-0-	-0-	-0-
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Other	150,000	46,000	(104,000)	-0-	-0-	-0-
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	1,099,999	911,265	(188,734)	145,759	145,759	-0-
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	145,759	140,786	4,973
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	1,099,999	126,199	973,800	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	1,099,999	126,199	973,800	145,759	140,786	4,973
Fund balances, June 30, 1988	$ -0-	$ 785,066	$ 785,066	$ -0-	$ 4,973	$ 4,973

Verification of Insurance			Alfalfa Seed Research and Promotion			Local Cultural Activities		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 73,340	$ 73,340	$ -0-	$ 9,085	$ 9,085	$ -0-	$ 100,000	$ 100,000	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
170,000	165,826	(4,174)	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	29,500	26,367	(3,133)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
243,340	239,166	(4,174)	38,585	35,452	(3,133)	100,000	100,000	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	100,000	37,848	62,152
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
243,340	152,644	90,696	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	38,585	22,691	15,894	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
243,340	152,644	90,696	38,585	22,691	15,894	100,000	37,848	62,152
$ -0-	$ 86,522	$ 86,522	$ -0-	$ 12,761	$ 12,761	$ -0-	$ 62,152	$ 62,152

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Higher Education Student Loan			Insurance Recovery		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 2,063,520	$ 2,063,520	$ -0-	$ 197,992	$ 197,992	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	6,820,000	4,871,622	(1,948,378)	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	425,000	300,408	(124,592)	88,000	86,683	(1,317)
Interest	127,105	153,941	26,836	-0-	-0-	-0-
Other	890,000	914,142	24,142	-0-	-0-	-0-
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	10,325,625	8,303,633	(2,021,992)	285,992	284,675	(1,317)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	10,325,625	8,274,116	2,051,509	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	285,992	53,934	232,058
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	10,325,625	8,274,116	2,051,509	285,992	53,934	232,058
Fund balances, June 30, 1988	$ -0-	$ 29,517	$ 29,517	$ -0-	$ 230,741	$ 230,741

Insurance Division National Association			Real Estate Investigative			Adjudication Emergency		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 1,313	$ 1,313	$ -0-	$ 3,981	$ 3,981	$ -0-	$ 2,743	$ 2,743	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
21,000	20,580	(420)	19,999	987	(19,012)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	3,257	2,557	(700)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
22,313	21,893	(420)	23,980	4,968	(19,012)	6,000	5,300	(700)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Manufactured Housing			Education and Recovery - Mfg. Housing		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 65,656	$ 65,656	$ -0-	$ 136,591	$ 136,591	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	29,800	24,387	(5,413)	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	405,486	409,437	3,951	100,000	98,369	(1,631)
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Other	8,983	5,834	(3,149)	-0-	-0-	-0-
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	509,925	505,314	(4,611)	236,591	234,960	(1,631)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	509,925	343,529	166,396	236,591	5,580	231,011
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	509,925	343,529	166,396	236,591	5,580	231,011
Fund balances, June 30, 1988	$ -0-	$ 161,785	$ 161,785	$ -0-	$ 229,380	$ 229,380

Highway Safety Program Planning			Highway Patrol Special			Consumer's Advocate		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 30,621	$ 30,621	$ -0-	$ 1,543,628	$ 1,543,628	$ -0-	$ 173,451	$ 173,451	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1,162,662	912,351	(250,311)	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	5,512,250	5,406,192	(106,058)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-		-0-	-0-	-0-
149,433	158,780	9,347	51,593	53,579	1,986	702,685	701,041	(1,644)
					-0-			
-0-	-0-	-0-	-0-	-0-		-0-	-0-	-0-
32,767	32,767	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1,375,483	1,134,519	(240,964)	7,107,471	7,003,399	(104,072)	876,136	874,492	(1,644)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	876,136	623,270	252,866
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1,375,483	1,127,625	247,858	7,107,471	5,380,596	1,726,875	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	2,402	(2,402)	-0-	-0-	-0-	-0-	-0-	-0-
1,375,483	1,130,027	245,456	7,107,471	5,380,596	1,726,875	876,136	623,270	252,866
$ -0-	$ 4,492	$ 4,492	$ -0-	$ 1,622,803	$ 1,622,803	$ -0-	$ 251,222	$ 251,222

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Compensation for Victims of Crime			Donated Commodities		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 75,858	$ 75,858	$ -0-	$ 216,519	$ 216,519	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	93,000	93,000	-0-	330,746	298,176	(32,570)
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	494,748	405,421	(89,327)
Licenses, fees and permits	632,740	632,740	-0-	-0-	-0-	-0-
Interest	24,100	23,511	(589)	-0-	-0-	-0-
Other	509,177	451,983	(57,194)	10,698	10,543	(155)
Other financing sources:			-0-			
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	1,334,875	1,277,092	(57,783)	1,052,711	930,659	(122,052)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	1,052,711	763,928	288,783
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	1,334,875	858,499	476,376	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	1,334,875	858,499	476,376	1,052,711	763,928	288,783
Fund balances, June 30, 1988	$ -0-	$ 418,593	$ 418,593	$ -0-	$ 166,731	$ 166,731

Social Security Administration			Colorado River Commission			Deferred Compensation Administration		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 4,730	$ 4,730	$ -0-	$ 220,155	$ 220,155	$ -0-	$ 579	$ 579	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
10,270	59	(10,211)	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	502,700	498,587	(4,113)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	20,000	17,798	(2,202)	-0-	-0-	-0-
-0-	-0-	-0-	139,795	128	(139,667)	3,000	1,014	(1,986)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
15,000	4,789	(10,211)	882,650	736,668	(145,982)	3,579	1,593	(1,986)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	3,579	626	2,953
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
15,000	14	14,986	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	882,650	320,192	562,458	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
15,000	14	14,986	882,650	320,192	562,458	3,579	626	2,953
$ -0-	$ 4,775	$ 4,775	$ -0-	$ 416,476	$ 416,476	$ -0-	$ 967	$ 967

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	State Health Division Federal Funds			Colorado River Research and Development		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 51,927	$ 51,927	$ -0-	$ 69,805	$ 69,805	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	6,951,708	6,788,479	(163,229)	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	62,300	-0-	(62,300)	-0-	-0-	-0-
Interest	-0-	-0-	-0-	6,300	6,207	(93)
Other	81,377	91,716	10,339	24,000	22,524	(1,476)
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	1,009,675	1,009,675	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	8,156,987	7,941,797	(215,190)	100,105	98,536	(1,569)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	8,156,987	7,793,794	363,193	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	100,105	6,072	94,033
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	14,351	(14,351)	-0-	-0-	-0-
Total uses of financial resources	8,156,987	7,808,145	348,842	100,105	6,072	94,033
Fund balances, June 30, 1988	$ -0-	$ 133,652	$ 133,652	$ -0-	$ 92,464	$ 92,464

Invest. & Enforcement Actions Involving Sec.			Legislative Fund			Attorney General Special		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ -0-	$ -0-	$ -0-	$ 2,273,607	$ 2,273,607	$ -0-	$ 74,034	$ 74,034	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	699,881	659,663	(40,218)	-0-	-0-	-0-
5,000	-0-	(5,000)	-0-	-0-	-0-	121,657	101,535	(20,122)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	442,145	451,539	9,394	7,500	7,101	(399)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	6,340,784	6,340,784	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
5,000	-0-	(5,000)	9,756,417	9,725,593	(30,824)	203,191	182,670	(20,521)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	9,756,417	8,321,129	1,435,288	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
5,000	-0-	5,000	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	203,191	106,074	97,117
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
5,000	-0-	5,000	9,756,417	8,321,129	1,435,288	203,191	106,074	97,117
$ -0-	$ -0-	$ -0-	$ -0-	$ 1,404,464	$ 1,404,464	$ -0-	$ 76,596	$ 76,596

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Racketeering Revenue			CRC Power and Water		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 20,533	$ 20,533	$ -0-	$ -0-	$ -0-	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	-0-	-0-	-0-	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	15,000	15,000	-0-
Licenses, fees and permits	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	500	24	(476)
Other	2,702	2,702	-0-	-0-	-0-	-0-
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	23,235	23,235	-0-	15,500	15,024	(476)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	23,235	-0-	23,235	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	15,500	15,000	500
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	23,235	-0-	23,235	15,500	15,000	500
Fund balances, June 30, 1988	$ -0-	$ 23,235	$ 23,235	$ -0-	$ 24	$ 24

Public Works Inspection			Higher Education Capital Construction			Special Higher Education Capital Construction		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 44,990	$ 44,990	$ -0-	$ 1,874,262	$ 1,874,262	$ -0-	$ 6,967,447	$ 6,967,447	$ -0-
-0-	-0-	-0-	5,000,000	5,000,000	-0-	4,960,515	6,555,368	1,594,853
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
541,980	417,871	(124,109)	2,500	2,500	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	343,418	214,410	(129,008)	35,335	-0-	(35,335)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
586,970	462,861	(124,109)	7,220,180	7,091,172	(129,008)	11,963,297	13,522,815	1,559,518
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
586,970	391,352	195,618	2,220,180	2,027,506	192,674	173,002	108,438	64,564
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Adjutant General Special Armory			Carey Act		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Fund balances, July 1, 1987	$ 60,291	$ 60,291	$ -0-	$ 9,667	$ 9,667	$ -0-
Revenues:						
Gaming taxes, fees, licenses	-0-	-0-	-0-	-0-	-0-	-0-
Federal	1,203,150	709,118	(494,032)	-0-	-0-	-0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	-0-	-0-	9,599	3,200	(6,399)
Licenses, fees and permits	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Other	8,000	5,339	(2,661)	-0-	-0-	-0-
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Appropriated transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Reversions from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total sources	1,271,441	774,748	(496,693)	19,266	12,867	(6,399)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
General government:						
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Public Works Board	-0-	-0-	-0-	-0-	-0-	-0-
Misc general government	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services:						
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services:						
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	1,271,441	763,468	507,973	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Misc law, justice, public sfty	-0-	-0-	-0-	-0-	-0-	-0-
Recreation, resource development:						
Dept of Tourism and Economic Dev	-0-	-0-	-0-	-0-	-0-	-0-
Dept of Conserv, Natural Resources	-0-	-0-	-0-	19,266	1,593	17,673
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Misc resource development	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business:						
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Boards and commissions	-0-	-0-	-0-	-0-	-0-	-0-
Transportation:						
Department of Transportation	-0-	-0-	-0-	-0-		-0-
Other Financing Uses:						
Appropriated transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Reversions to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total uses of financial resources	1,271,441	763,468	507,973	19,266	1,593	17,673
Fund balances, June 30, 1988	$ -0-	$ 11,280	$ 11,280	$ -0-	$ 11,274	$ 11,274

Surplus Property Administration			Municipal Bond Bank			Nevada Beef Promotion		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
$ 52,054	$ 52,054	$ -0-	$ -0-	$ -0-	$ -0-	$ 55,964	$ 55,964	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	400,800	289,836	(110,964)
109,749	95,640	(14,109)	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	24,341,514	24,337,834	(3,680)	8,000	7,662	(338)
135	116	(19)	-0-	-0-	-0-	33	33	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
161,938	147,810	(14,128)	24,341,514	24,337,834	(3,680)	464,797	353,495	(111,302)
-0-	-0-	-0-	24,341,514	24,258,513	83,001	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
161,938	95,988	65,950	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	464,797	290,671	174,126
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
161,938	95,988	65,950	24,341,514	24,258,513	83,001	464,797	290,671	174,126
$ -0-	$ 51,822	$ 51,822	$ -0-	$ 79,321	$ 79,321	$ -0-	$ 62,824	$ 62,824

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) and Actual
Special Revenue Funds
For the Fiscal Year Ended June 30, 1988

	Total All Funds		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Sources of Financial Resources:			
Fund balances, July 1, 1987	$ 77,585,790	$ 77,585,790	$ -0-
Revenues:			
Gaming taxes, fees, licenses	9,960,515	11,555,368	1,594,853
Federal	144,221,938	93,882,824	(50,339,114)
Taxes	76,915,954	86,029,435	9,113,481
Sales and charges for services	10,795,773	10,076,950	(718,823)
Licenses, fees and permits	63,387,164	68,457,103	5,069,939
Interest	29,824,475	30,054,882	230,407
Other	34,183,355	14,980,238	(19,203,117)
Other financing sources:			
Proceeds from sale of bonds	43,814,285	43,814,285	-0-
Appropriated transfers in	9,211,163	9,211,163	-0-
Reversions from other funds	-0-	21,216	21,216
Total sources	499,900,412	445,669,254	(54,231,158)
Uses of Financial Resources:			
Expenditures and Encumbrances:			
General government:			
Treasurer	24,341,514	24,258,513	83,001
Legislature	9,756,417	8,321,129	1,435,288
Public Works Board	2,980,152	2,527,296	452,856
Misc general government	1,337,488	898,390	439,098
Education and support services:			
Department of Education	10,325,625	8,274,116	2,051,509
Health and social services:			
Department of Human Resources	9,358,733	8,565,181	793,552
Employment Security	23,364,658	20,141,277	3,223,381
Law, justice and public safety:			
Attorney General	1,102,562	729,344	373,218
Department of Prisons	2,983,226	2,621,115	362,111
Department of the Military	1,271,441	763,468	507,973
Department of Motor Vehicles	41,934,504	35,328,296	6,606,208
Misc law, justice, public sfty	1,379,922	903,514	476,408
Recreation, resource development:			
Dept of Tourism and Economic Dev	4,355,236	3,625,114	730,122
Dept of Conserv, Natural Resources	2,285,766	580,654	1,705,112
Department of Agriculture	2,305,759	1,102,808	1,202,951
Colorado River Commission	24,283,453	697,725	23,585,728
Misc resource development	1,003,473	543,561	459,912
Regulation of business:			
Gaming Control Board	3,232,000	2,508,986	723,014
Department of Commerce	4,217,385	2,326,127	1,891,258
Public Service Commission	6,462,396	5,280,956	1,181,440
Department of Industrial Relations	4,064,893	3,764,397	300,496
Taxicab Authority	1,863,252	1,319,653	543,599
Boards and commissions	772,924	564,225	208,699
Transportation:			
Department of Transportation	292,311,995	189,895,620	102,416,375
Other Financing Uses:			
Appropriated transfers out	12,728,867	12,500,078	228,789
Reversions to other funds	-0-	391,431	(391,431)
Total uses of financial resources	490,023,641	338,432,974	151,590,667
Fund balances, June 30, 1988	$ 9,876,771	$ 107,236,280	$ 97,359,509

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and payment of bond principal and interest from governmental resources.

Consolidated Bond Interest and Redemption Accumulates monies for the payment of the following general obligation bonds: (NRS 349.090)

Series		Issued
Series 6-1-74	Park Refunding	$ 1,830,000
Series 6-1-74	Improvement Refunding	2,940,000
Series 5-15-76	Park Refunding	1,585,000
Series 8-1-77	Capitol Building Renovation	6,000,000
Series 10-1-77	Park and Recreation	5,000,000
Series 11-1-79	Park and Recreation	1,622,000
Series 12-1-81	Park and Recreation	1,500,000
Series 12-1-81	Municipal Bond Bank Project #1*	19,000,000
Series 6-1-82A	Municipal Bond Bank Project #1A*	13,000,000
Series 8-1-82	Land Acquisition	2,000,000
Series 12-1-82	Municipal Bond Bank Projects #3-#8	17,022,000
Series 11-1-83	Municipal Bond Bank Projects #9-#12**	26,500,000
Series 11-1-83A	Reservoir A	6,000,000
Series 11-1-83B	Various Purpose	5,180,000
Series 4-1-84	Municipal Bond Bank Project #13**	31,105,000
Series 9-1-84	Municipal Bond Bank Projects #14-#15	4,000,000
Series 2-1-85	University System Projects Refunding	42,720,000
Series 3-1-85	Municipal Bond Bank Projects #16-#17	4,675,000
Series 8-1-85	Municipal Bond Bank Refund Projects #1	2,980,000
Series 12-1-85	Municipal Bond Bank Projects #18&19	9,980,000
Series 12-1-85	Reservoir Bonds	16,500,000
Series 8-1-86	Library Bonds	10,000,000
Series 8-1-86	Municipal Bond Bank Projects #20-23	27,645,000
Series 10-1-86	Municipal Bond Bank Projects #24-25	9,000,000
Series 12-1-86	Municipal Bond Bank Project #26	5,000,000
Series 5-1-87	Municipal Bond Bank Refund Project #3	47,650,000
Series 4-1-87	Municipal Bond Bank Project #27	2,000,000
Series 5-1-87	Prison Bonds 1987A	35,900,000
Series 12-1-86	Municipal Bond Bank Refund Project #2	21,305,000
Series 10-1-87	Building Bonds	11,520,000
Series 10-1-87	Fish Hatchery and Reservoir Bonds	8,875,000
		$ 400,034,000

Highway Revenue Bonds Accumulates monies for the payment of principal and interest on the following Highway Revenue Bonds: (NRS 349.300)

Series 6-1-86	Highway Improv. (Motor Veh. Fuel Tax)	$ 35,000,000
Series 8-1-87	Highway Improv. (Motor Veh. Fuel Tax)	26,300,000
Series 6-1-88	Highway Improv. (Motor Veh. Fuel Tax)	17,500,000
		$ 78,800,000

*Bonds partially refunded by M.M.B. Refunding Project #2

**Bonds partially refunded by Refunding Project #3.

Combining Balance Sheet
Debt Service Funds

Exhibit C-1

June 30, 1988

	Cons Bond Interest and Redemption	Highway Revenue Bonds	Total Both Funds 1988	Total Both Funds 1987
Assets				
Cash and pooled investments	$ 613,491	$ 426,266	$ 1,039,757	$ 9,788,298
Receivables:				
Taxes receivable	215,983	-0-	215,983	124,955
Intergovernmental receivables	213,297	-0-	213,297	-0-
Due from other funds	713,443	202,089	915,532	8,685,472
Total assets	$ 1,756,214	$ 628,355	$ 2,384,569	$ 18,598,725
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accruals:				
Accounts payable	$ 1,832	$ -0-	$ 1,832	$ 2,012
Matured interest payable	49,591	-0-	49,591	83,306
Matured bonds payable	-0-	-0-	-0-	120,000
Interest payable	-0-	22,084	22,084	341,214
Due to other funds	-0-	-0-	-0-	17,162,573
Total liabilities	51,423	22,084	73,507	17,709,105
Fund balances:				
Reserved for debt service	1,704,791	606,271	2,311,062	889,620
Total liabilities and fund balances	$ 1,756,214	$ 628,355	$ 2,384,569	$ 18,598,725

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Debt Service Funds

Exhibit C-2

For the Fiscal Year Ended June 30, 1988

	Cons Bond Interest and Redemption	Highway Revenue Bonds	Total Both Funds 1988	Total Both Funds 1987
Revenues:				
Taxes	$ 7,288,215	$ 15,067,545	$ 22,355,760	$ 15,993,609
Interest	55,536	-0-	55,536	53,857
Other	463,297	-0-	463,297	300,000
Total revenues	7,807,048	15,067,545	22,874,593	16,347,466
Expenditures:				
Debt Service:				
Principal	9,460,000	12,260,000	21,720,000	18,885,000
Interest, fiscal charges	23,295,607	2,619,537	25,915,144	20,654,644
Total expenditures	32,755,607	14,879,537	47,635,144	39,539,644
Excess (deficiency) of revenues over expenditures	(24,948,559)	188,008	(24,760,551)	(23,192,178)
Other Financing Sources (Uses):				
Operating transfers in	26,231,992	-0-	26,231,992	21,003,375
Proceeds of refunding	-0-	-0-	-0-	67,447,811
Operating transfers out	(49,999)	-0-	(49,999)	-0-
Payment to refunded bond escrow agent	-0-	-0-	-0-	(67,447,811)
Total other financing sources (uses)	26,181,993	-0-	26,181,993	21,003,375
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,233,434	188,008	1,421,442	(2,188,803)
Fund balances, July 1	471,357	418,263	889,620	3,078,423
Fund balances, June 30	$ 1,704,791	$ 606,271	$ 2,311,062	$ 889,620

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by Proprietary Fund Types and Trust Funds.

Public Works Board Option Fund To account for monies designated to be used to secure rights to purchase real property. (NRS 341.135)

Capital Improvement Program - Motor Vehicle Accounts for capital improvement projects for the Motor Vehicle Department as approved and funded by the legislature.(NRS 341.146)

Capital Improvement Program - Human Resources Accounts for capital improvement projects for the Department of Human Resources. (NRS 341.146)

Capital Improvement Program - University System Accounts for capital improvement projects for the University System as approved by the legislature. (NRS 341.146)

Capital Improvement Program - General State Government Accounts for capital improvement projects for general government that have been approved by the legislature. (NRS 341.146)

Capital Improvement Program - Nevada Industrial CommissionAccounts for capital improvement projects for State Industrial Insurance System that have been approved and funded by the legislature. (NRS 341.146)

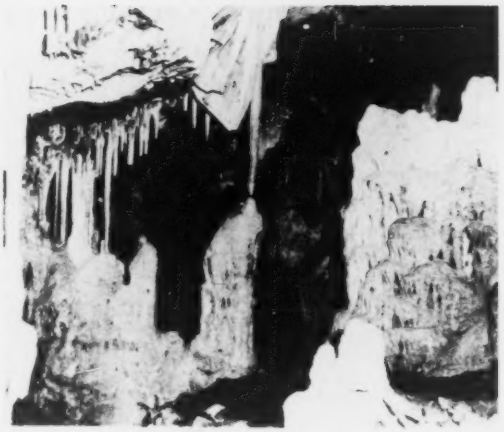
Parks Capital Project Construction Makes appropriations to the Division of State Parks of the Department of Conservation and Natural Resources for capital improvements. (NRS 407.065)

Capital Improvement Program - Prison System Accounts for capital improvement projects for the Prison System that have been approved by the legislature. (NRS 341.146)

Capital Improvement Program - Military Accounts for capital improvement projects for the Department of Military that have been approved and funded by the legislature. (NRS 341.146)

Capital Improvement Program - Wildlife Department Accounts for capital improvement projects for the Department of Wildlife that have been approved and funded by the legislature. (NRS 341.146)

Miscellaneous Capital Project Accounts for capital improvement projects which are not directed by the Public Works Board.



Lehman Caves

Combining Balance Sheet
Capital Projects Funds

June 30, 1988

	Public Works Board Option	CIP Motor Vehicle	CIP Human Resources	CIP University System	CIP Gen. State Gov't.	CIP NV Industrial Commission
Assets						
Cash and pooled investments	$ 165,370	$ -0-	$ 2,931,962	$ 6,681,836	$ 8,345,112	$ -0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Due from other funds	-0-	-0-	19,655	54,930	-0-	-0-
Total assets	$ 165,370	$ -0-	$ 2,951,617	$ 6,736,766	$ 8,345,112	$ -0-
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	$ -0-	$ -0-	$ 173	$ -0-	$ 405,042	$ -0-
Intergovernmental payables	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable:						
Contracts payable	1,840	-0-	433,107	-0-	338,543	-0-
Retention payable	-0-	-0-	159,659	589,267	214,880	-0-
Due to other funds	-0-	-0-	36,790	-0-	802,963	-0-
Deposits	48,624	-0-	-0-	4,430,450	237,531	-0-
Total liabilities	50,464	-0-	629,729	5,019,717	1,998,959	-0-
Fund balances:						
Reserved:						
Encumbrances and contracts	76,170	-0-	655,695	23,365	5,069,688	-0-
Unreserved	38,736	-0-	1,666,193	1,693,684	1,276,465	-0-
Total fund balances	114,906	-0-	2,321,888	1,717,049	6,346,153	-0-
Total liabilities and fund balances	$ 165,370	$ -0-	$ 2,951,617	$ 6,736,766	$ 8,345,112	$ -0-

Exhibit D-1

Parks Capital Project Construction	CIP Prison System	CIP Military	CIP Wildlife Department	Miscellaneous	Total All Funds 1988	Total All Funds 1987
$ 110,284	$ 34,606,867	$ 146,618	$ 3,025,542	$ 5,343,165	$ 61,356,756	$ 66,057,320
-0-	-0-	-0-	-0-	-0-	-0-	180
-0-	574,322	-0-	-0-	134,013	782,920	36,619,752
$ 110,284	$ 35,181,189	$ 146,618	$ 3,025,542	$ 5,477,178	$ 62,139,676	$ 102,677,252
$ -0-	$ 87,051	$ 4,930	$ -0-	$ 26,245	$ 523,441	$ 3,328
-0-	-0-	-0-	-0-	-0-	-0-	15,000
-0-	5,149,524	-0-	93,488	-0-	6,016,502	2,424,330
-0-	2,444,020	994	-0-	-0-	3,408,820	201,409
78,006	562,772	-0-	274	134,013	1,614,818	6,828,513
-0-	-0-	-0-	-0-	-0-	4,716,605	14,458,747
78,006	8,243,367	5,924	93,762	160,258	16,280,186	23,931,327
-0-	19,275,054	4,910	462,356	816,506	26,383,744	570,604
32,278	7,662,768	135,784	2,469,424	4,500,414	19,475,746	78,175,321
32,278	26,937,822	140,694	2,931,780	5,316,920	45,859,490	78,745,925
$ 110,284	$ 35,181,189	$ 146,618	$ 3,025,542	$ 5,477,178	$ 62,139,676	$ 102,677,252

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Funds

For the Fiscal Year Ended June 30, 1988

	Public Works Board Option	CIP Motor Vehicle	CIP Human Resources	CIP University System	CIP Gen.State Gov't.	CIP NV Industrial Commission
Revenues:						
Federal	$ -0-	$ -0-	$ -0-	$ -0-	$ 2,049	$ -0-
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total revenues	-0-	-0-	-0-	-0-	2,049	-0-
Expenditures:						
Capital projects	-0-	476	3,367,695	-0-	1,540,897	164
Deficiency of revenues over expenditures	-0-	(476)	(3,367,695)	-0-	(1,538,848)	(164)
Other Financing Sources (Uses):						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	1,705,000	-0-
Operating transfers in	-0-	-0-	133,815	400	337,772	-0-
Operating transfers out	(24,314)	-0-	(177,576)	(407,252)	(3,483,841)	-0-
Total other financing sources (uses)	(24,314)	-0-	(43,761)	(406,852)	(1,441,069)	-0-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(24,314)	(476)	(3,411,456)	(406,852)	(2,979,917)	(164)
Fund balances, July 1	139,220	476	5,733,344	2,123,901	9,326,070	164
Fund balances, June 30	$ 114,906	$ -0-	$2,321,888	$1,717,049	$6,346,153	$ -0-

Exhibit D-2

Parks Capital Project Construction	CIP Prison System	CIP Military	CIP Wildlife Department	Miscellaneous	Total All Funds 1988	Total All Funds 1987
$ 87,537	$ -0-	$ 73,951	$ -0-	$ -0-	$ 163,537	$ 191,727
-0-	2,564,054	-0-	-0-	655,606	3,219,660	1,111,341
-0-	-0-	-0-	-0-	-0-	-0-	800
87,537	2,564,054	73,951	-0-	655,606	3,383,197	1,303,868
192,685	34,485,083	786,627	583,822	12,219,800	53,177,249	20,729,504
(105,148)	(31,921,029)	(712,676)	(583,822)	(11,564,194)	(49,794,052)	(19,425,636)
-0-	9,815,000	-0-	3,075,451	5,800,000	20,395,451	45,023,434
-0-	286,120	707,402	437,240	4,227,150	6,129,899	24,214,356
(27,070)	(2,853,146)	(25,300)	(6,533)	(2,612,701)	(9,617,733)	(1,459,577)
(27,070)	7,247,974	682,102	3,506,158	7,414,449	16,907,617	67,778,213
(132,218)	(24,673,055)	(30,574)	2,922,336	(4,149,745)	(32,886,435)	48,352,577
164,496	51,610,877	171,268	9,444	9,466,665	78,745,925	30,393,348
$ 32,278	$ 26,937,822	$ 140,694	$ 2,931,780	$ 5,316,920	$ 45,859,490	$ 78,745,925

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise. The intent of the State is that cost of providing goods or services on a continuing basis be financed or recovered primarily through user charges.

Colorado River Commission Water Treatment Accounts for the operations of the Alfred Merritt Smith Water Treatment Facility, and for the sale of water to five entities in the Las Vegas area. (NRS 538.211)

Colorado River Commission Water Transmission Accounts for the purchase and sale of water from the federal facility comprising the Southern Nevada Water System. (NRS 538.211)

Colorado River Commission Power Marketing Fund Accounts for bond proceeds sold for uprating power generating facilities. Sale of uprated power is to fund operating expenses and retire debt. (NRS 349.260)

Housing Division Accounts for the state program which sells bonds to assist private lenders in providing low interest housing loans to low and moderate income households. (NRS 319.170)

Industrial Insurance Accounts for the operations of the State Industrial Insurance System. The program provides statutory benefits of medical care, disability compensation and rehabilitation service for workers who are injured or contact an occupational disease in the course of their employment. (NRS 616.425)

Forest Nurseries Accounts for the self-supporting operation of state nurseries. The nurseries propagate, maintain and distribute plants for conservation purposes. (NRS 528.100)

Prison Industry Accounts for a self-supporting program for job training, employment of inmates in manufacturing and producing useful products. (NRS 209.189)

Prison Farm Accounts for a self-supporting operation of the Prison Farm. (NRS 209.187)

Nevada Magazine Accounts for the enterprise operation of the publication, Nevada Magazine. The magazine is published to promote tourism. (NRS 231.290)

Wheeler Peak

Combining Balance Sheet
Enterprise Funds

June 30, 1988

	Colorado River Commission				
	Water Treatment	Water Transmission	Power Marketing	Housing Division	Industrial Insurance
Assets					
Cash and pooled investments	$ 510,329	$ 1,185,135	$ 46,841	$ 234,161	$ 907,000
Investments	-0-	-0-	-0-	138,201,526	570,098,000
Receivables:					
Accounts receivable	680,159	2,116,637	1,436,024	-0-	54,954,619
Accrued interest and dividends	130,252	17,301	-0-	6,869,290	8,968,000
Receivable from restricted assets	-0-	-0-	-0-	-0-	-0-
Due from other funds	12,594	10,481	169,934	582	1,044,381
Inventory	162,348	-0-	-0-	-0-	-0-
Restricted assets	18,148,790	3,852,578	64,612,530	72,862,627	-0-
Mortgage Loans Receivable	-0-	-0-	-0-	437,273,401	-0-
Deferred charges and other assets:					
Prepaid expenses	86,148	-0-	15,244,279	-0-	75,000
Deposits	610	-0-	-0-	-0-	-0-
Deferred charges	196,991	-0-	2,275,445	10,676,589	-0-
Other assets	-0-	-0-	-0-	-0-	289,000
Land	100	275,483	-0-	-0-	3,779,000
Structures and improvements	33,320,891	177,897,942	-0-	-0-	14,990,000
Furniture and equipment	25,848,171	6,818,856	-0-	121,966	6,192,000
Accumulated depreciation	(13,860,770)	(29,294,919)	-0-	(48,287)	(6,158,000)
Construction in progress	8,094,492	-0-	-0-	-0-	-0-
Total assets	$ 73,331,105	$ 162,879,494	$ 83,785,053	$ 666,191,855	$ 655,139,000
Liabilities And Fund Equity					
Liabilities:					
Accounts payable and accruals:					
Accounts payable	$ 173,630	$ 2,273,064	$ 1,408,831	$ 1,444,027	$ 2,595,760
Unpaid benefits	-0-	-0-	-0-	-0-	590,254,000
Interest payable	-0-	-0-	-0-	21,736,820	-0-
Intergovernmental payables	-0-	-0-	-0-	-0-	-0-
Accrued compensated absences	-0-	-0-	-0-	25,330	1,291,000
Due to other funds	58,114	41,551	-0-	14,061	204,240
Deferred revenue	1,137,815	1,551,389	10,000	440,000	-0-
Bonds, other obligations:					
Bonds payable	73,825,000	-0-	79,500,000	595,459,315	-0-
Federal repayment contract	-0-	195,315,981	-0-	-0-	-0-
Advances from general fund	-0-	-0-	894,881	-0-	-0-
Other liabilities:					
Experience dividends declared	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	5,165,843	2,794,456	1,681,312	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	17,434,000
Deferred premium on debt	6,409	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	1,105,000
Total liabilities	80,366,811	201,976,441	83,495,024	619,119,553	612,884,000
Fund equity:					
Contributed capital	1,500,000	1,813,156	-0-	-0-	-0-
Retained earnings:					
Reserved	832,652	459,946	234,228	27,828,156	-0-
Unreserved	(9,368,358)	(41,370,049)	55,801	19,244,146	42,255,000
Total fund equity (deficit)	(7,035,706)	(39,096,947)	290,029	47,072,302	42,255,000
Total liabilities and fund equity	$ 73,331,105	$ 162,879,494	$ 83,785,053	$ 666,191,855	$ 655,139,000

Exhibit E-1

Department of Prisons				Total All Funds	
Forestry Nurseries	Prison Industry	Prison Farm	Nevada Magazine	1988	1987 (Restated)
$ 93,615	$ 599,505	$ -0-	$ 166,548	$ 3,743,134	$ 3,220,010
-0-	-0-	-0-	-0-	708,299,526	698,665,924
6,599	98,023	-0-	90,634	59,382,595	42,317,012
-0-	-0-	-0-	-0-	15,984,843	20,914,937
-0-	-0-	-0-	-0-	-0-	53,776
309	150,840	-0-	-0-	1,389,121	1,259,765
35,681	343,731	-0-	49,117	590,877	375,847
-0-	-0-	-0-	-0-	159,476,525	181,932,817
-0-	-0-	-0-	-0-	437,273,401	440,385,682
-0-	-0-	-0-	7,375	15,412,802	4,762,184
-0-	-0-	-0-	-0-	610	630
-0-	-0-	-0-	-0-	13,149,025	14,681,857
-0-	-0-	-0-	-0-	289,000	10,443,250
-0-	20,579	-0-	-0-	4,075,162	4,075,162
40,399	2,154,651	-0-	-0-	228,403,883	229,476,787
86,052	280,557	-0-	53,089	39,400,691	38,404,429
(83,640)	(464,642)	-0-	(24,267)	(49,934,525)	(43,410,188)
-0-	-0-	-0-	-0-	8,094,492	3,968,485
$ 179,015	$ 3,183,244	$ -0-	$ 342,496	$ 1,645,031,262	$ 1,652,528,366
$ 13,967	$ 61,811	$ -0-	$ 43,276	$ 8,014,366	$ 5,636,687
-0-	-0-	-0-	-0-	590,254,000	552,972,000
-0-	-0-	-0-	-0-	21,736,820	20,385,422
-0-	-0-	-0-	75	75	35
7,925	45,369	-0-	35,615	1,405,239	1,443,874
2,688	111,395	-0-	5,376	437,425	761,429
-0-	-0-	-0-	485,593	3,624,797	3,864,763
-0-	-0-	-0-	-0-	748,784,315	785,438,611
-0-	-0-	-0-	-0-	195,315,981	198,206,892
22,500	280,000	-0-	-0-	1,197,381	1,444,881
-0-	-0-	-0-	-0-	-0-	2,112,000
-0-	-0-	-0-	-0-	9,641,611	8,544,453
-0-	-0-	-0-	-0-	17,434,000	14,809,000
-0-	-0-	-0-	-0-	6,409	6,902
-0-	-0-	-0-	-0-	1,105,000	2,523,000
47,080	498,575	-0-	569,935	1,598,957,419	1,596,149,949
-0-	2,162,983	-0-	66,849	5,542,988	5,542,989
-0-	-0-	-0-	-0-	29,354,982	28,585,124
131,935	521,686	-0-	(294,288)	11,175,873	20,250,304
131,935	2,684,669	-0-	(227,439)	46,073,843	54,378,417
$ 179,015	$ 3,183,244	$ -0-	$ 342,496	$ 1,645,031,262	$ 1,652,528,366

Combining Statement of Revenues, Expenses and Changes in Fund Equity
Enterprise Funds

For the Fiscal Year Ended June 30, 1988

	Colorado River Commission				
	Water Treatment	Water Transmission	Power Marketing	Housing Division	Industrial Insurance
Operating Revenues:					
Sales	$ 8,695,455	$ 16,803,836	$ 22,423,903	$ -0-	$ -0-
Charges for services	647	3,214	-0-	14,288	-0-
Interest, dividends	-0-	-0-	-0-	40,600,650	53,998,000
Investment gain	-0-	-0-	-0-	18,813,366	9,694,000
Net premium income	-0-	-0-	-0-	-0-	187,883,000
Federal	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	320,442	924,980	1,507,000
Total operating revenues	8,696,102	16,807,050	22,744,345	60,353,284	253,082,000
Operating Expenses:					
Salaries and benefits	-0-	-0-	-0-	494,364	17,315,000
Operating	3,140,235	10,452,105	22,127,300	1,624,403	3,509,184
Claims expense	-0-	-0-	-0-	-0-	193,840,000
Materials or supplies used	-0-	-0-	-0-	-0-	529,000
Interest required-acturial liabilities	-0-	-0-	-0-	-0-	35,203,000
Interest expense	-0-	-0-	-0-	52,282,532	-0-
Servicers' fees	-0-	-0-	-0-	1,118,713	1,105,000
Depreciation	2,199,037	3,435,715	406,603	9,149	1,023,000
Administrative expense	-0-	-0-	-0-	-0-	2,771,000
Total operating expenses	5,339,272	13,887,820	22,533,903	55,529,161	255,295,184
Operating income (loss)	3,356,830	2,919,230	210,442	4,824,123	(2,213,184)
Nonoperating Revenues (Expenses):					
Interest income	775,897	336,249	62,020	-0-	-0-
Interest expense	(4,582,510)	(6,461,367)	-0-	-0-	-0-
Loss on disposal of assets	-0-	-0-	-0-	-0-	-0-
Other	(82,276)	-0-	-0-	(1,782,827)	-0-
Total nonoperating revenues (expenses)	(3,888,889)	(6,125,118)	62,020	(1,782,827)	-0-
Income (loss) before operating transfers	(532,059)	(3,205,888)	272,462	3,041,296	(2,213,184)
Operating Transfers:					
Operating transfers in	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	(30,000)	(5,726,816)
Net income (loss)	(532,059)	(3,205,888)	272,462	3,011,296	(7,940,000)
Fund equity, July 1	(6,503,647)	(35,891,059)	17,567	44,061,006	50,195,000
Residual equity transfers	-0-	-0-	-0-	-0-	-0-
Fund equity , June 30	$ (7,035,706)	$ (39,096,947)	$ 290,029	$ 47,072,302	$ 42,255,000

Exhibit E-2

Forestry Nurseries	Department of Prisons: Prison Industry	Department of Prisons: Prison Farm	Nevada Magazine	Total All Funds: 1988	Total All Funds: 1987 (Restated)
$ 137,499	$ 814,050	$ -0-	$ 604,274	$ 49,479,017	$ 42,830,924
-0-	636,145	-0-	494,855	1,149,149	670,976
-0-	40,928	-0-	-0-	94,639,578	111,723,684
-0-	-0-	-0-	-0-	28,507,366	14,807,000
-0-	-0-	-0-	-0-	187,883,000	161,585,000
19,000	-0-	-0-	-0-	19,000	14,300
6,650	115,912	-0-	5,796	2,880,780	815,496
163,149	1,607,035	-0-	1,104,925	364,557,890	332,447,380
76,949	532,216	-0-	395,123	18,813,652	16,437,762
39,692	324,577	-0-	521,276	41,738,772	36,395,240
-0-	-0-	-0-	-0-	193,840,000	172,990,000
24,912	413,033	-0-	529,706	1,496,651	826,202
-0-	-0-	-0-	-0-	35,203,000	28,194,000
-0-	-0-	-0-	-0-	52,282,532	55,804,707
-0-	-0-	-0-	-0-	2,223,713	1,087,436
4,966	255,865	-0-	1,083	7,335,418	6,601,064
-0-	-0-	-0-	-0-	2,771,000	1,644,381
146,519	1,525,691	-0-	1,447,188	355,704,738	319,980,792
16,630	81,344	-0-	(342,263)	8,853,152	12,466,588
-0-	-0-	-0-	-0-	1,174,166	1,018,453
-0-	-0-	-0-	-0-	(11,043,877)	(10,927,160)
(2,964)	(18)	-0-	(8)	(2,990)	(49)
-0-	-0-	-0-	-0-	(1,865,103)	(15,569)
(2,964)	(18)	-0-	(8)	(11,737,804)	(9,924,325)
13,666	81,326	-0-	(342,271)	(2,884,652)	2,542,263
-0-	62,962	-0-	273,932	336,894	348,182
-0-	-0-	-0-	-0-	(5,756,816)	(4,288,445)
13,666	144,288	-0-	(68,339)	(8,304,574)	(1,398,000)
118,269	2,111,292	429,089	(159,100)	54,378,417	55,776,417
-0-	429,089	(429,089)	-0-	-0-	-0-
$ 131,935	$ 2,684,669	$ -0-	$ (227,439)	$ 46,073,843	$ 54,378,417

Combining Statement of Changes in Financial Position
All Enterprise Funds

For the Fiscal Year Ended June 30, 1988

	Colorado River Commission				
	Water Treatment	Water Transmission	Power Marketing	Housing Division	Industrial Insurance
Sources of Cash:					
From operations:					
Net income (loss)	$ (532,059)	$ (3,205,888)	$ 272,462	$ 3,011,296	$ (7,940,000)
Items not requiring (providing) cash					
Depreciation	2,199,037	3,435,715	406,603	9,149	1,023,000
Amortization of premiums/ discounts	-0-	-0-	-0-	921,002	(4,492,000)
Decrease (increase) in accrued interest and receivables	131,072	(367,710)	(1,022,154)	2,923,624	(12,719,000)
Decrease (increase) in inventory	(13,986)	-0-	-0-	-0-	-0-
Increase (decrease) in accrued interest and payables	(146,863)	1,076,178	910,753	(769,997)	40,695,000
Loss on sale of investments	-0-	-0-	-0-	(18,813,366)	(9,694,000)
Decrease (increase) in prepaid and deferred cost	(16,022)	-0-	(10,559,799)	-0-	(75,000)
Other	114,752	252,099	-0-	(717,888)	-0-
Adjustment for:					
Nonoperating items/net transfers	3,888,889	6,125,118	(62,020)	1,812,827	5,726,816
Cash provided by operations	5,624,820	7,315,512	(10,054,155)	(11,623,353)	12,524,816
Nonoperating revenues (expenses)	(3,888,889)	(6,125,118)	62,020	(1,782,827)	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-
Gain on sale of assets	-0-	-0-	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	80,000,000	-0-
Proceeds from sale of investments	5,853,779	-0-	10,434,499	132,598,917	186,309,000
Proceeds from sale of assets	-0-	-0-	-0-	-0-	-0-
Mortgage principal collections	-0-	-0-	-0-	25,617,195	-0-
Advances received	-0-	-0-	-0-	440,000	-0-
Other sources	399,249	868,866	-0-	1,043,413	10,154,000
Total sources of cash	7,988,959	2,059,260	442,364	226,293,345	208,987,816
Applications of Cash:					
Operating transfers out	-0-	-0-	-0-	30,000	5,726,816
Acquisition of property,plant,equipment	6,227,244	(2,752,546)	-0-	31,324	878,000
Purchase of investments	-0-	359,662	-0-	109,867,411	200,394,000
Capitalized debt issue costs	-0-	-0-	-0-	1,540,597	-0-
Retirement of bonds and notes	1,700,000	3,506,077	240,000	114,976,223	-0-
Experience dividends paid	-0-	-0-	-0-	-0-	2,112,000
Other applications	60,111	53,778	155,523	220,343	-0-
Total applications of cash	7,987,355	1,166,971	395,523	226,665,898	209,110,816
Increase (decrease in cash)	1,604	892,289	46,841	(372,553)	(123,000)
Cash and pooled investments, July 1	508,725	292,846	-0-	606,714	1,030,000
Cash and pooled investments, June 30	$ 510,329	$ 1,185,135	$ 46,841	$ 234,161	$ 907,000

Exhibit E-3

Forestry Nurseries	Department of Prisons: Prison Industry	Department of Prisons: Prison Farm	Nevada Magazine	Total All Funds: 1988	Total All Funds: 1987 (Restated)
$ 13,666	$ 144,288	$ -0-	$ (68,339)	$ (8,304,574)	$ (1,398,000)
4,966	255,865	-0-	1,083	7,335,418	6,601,064
-0-	-0-	-0-	-0-	(3,570,998)	(5,401,022)
(2,047)	(156,610)	28,296	(26,620)	(11,211,149)	(2,128,194)
(8,004)	(195,446)	1,016	1,390	(215,030)	1,089
17,322	139,651	(34,624)	(31,943)	41,855,477	46,625,532
-0-	-0-	-0-	-0-	(28,507,366)	(14,807,000)
-0-	-0-	-0-	203	(10,650,618)	(4,336,095)
-0-	(5,313)	250	70,903	(285,197)	315,029
2,964	(62,944)	-0-	(273,924)	17,157,726	13,864,588
28,867	119,491	(5,062)	(327,247)	3,603,689	39,336,991
(2,964)	(18)	-0-	(8)	(11,737,804)	(9,924,325)
-0-	62,962	-0-	273,932	336,894	348,182
2,964	18	-0-	8	2,990	49
-0-	-0-	-0-	-0-	80,000,000	43,537,346
-0-	-0-	-0-	-0-	335,196,195	180,170,330
-0-	-0-	-0-	513	513	250
-0-	-0-	-0-	-0-	25,617,195	33,751,271
-0-	-0-	(80,000)	-0-	360,000	1,518,252
-0-	313,641	200,510	-0-	12,979,679	46,562,176
28,867	496,094	115,448	(52,802)	446,359,351	335,300,522
-0-	-0-	-0-	-0-	5,756,816	4,288,445
16,809	48,298	-0-	7,968	4,457,097	4,483,637
-0-	-0-	-0-	-0-	310,621,073	276,896,604
-0-	-0-	-0-	-0-	1,540,597	22,146
-0-	-0-	-0-	-0-	120,422,300	40,933,616
-0-	-0-	-0-	-0-	2,112,000	10,865,000
7,500	-0-	429,089	-0-	926,344	68,715
24,309	48,298	429,089	7,968	445,836,227	337,558,163
4,558	447,796	(313,641)	(60,770)	323,124	(2,257,641)
89,057	151,709	313,641	227,318	3,220,010	5,477,651
$ 93,615	$ 599,505	$ -0-	$ 166,548	$ 3,743,134	$ 3,220,010

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to another or to other governmental units on a cost reimbursement basis.

Highway Patrol Communications Accounts for the costs of operation of the state communication system. Such costs are billed to user agencies and include depreciation on equipment. (NRS 233F.148)

Building and Grounds Operating Accounts for the costs of maintenance, housekeeping and security of most state buildings. Such costs are recovered through a rental fee to occupying agencies. (NRS 331.101)

Motor Pool Accounts for costs of operating and maintaining state-owned vehicles. Costs are billed to user agencies, including depreciation and replacement of equipment. (NRS 336.110)

Marlette Lake Water System Accounts for the costs of operating the state-owned Marlette Lake Water System. The system is financed by water sales to Buildings and Grounds Division, Carson City, Storey County and the Lakeview Property Owner's Association. (NRS 331.180)

General Services Communication Accounts for the cost of operating telephone services for state agencies in Carson City, Reno, Las Vegas and Elko. Costs are recovered through service charges to user agencies. (NRS 331.103)

Insurance Premium Trust Provides central accounting of the costs of providing fidelity insurance, property insurance, workers compensation, etc. Costs are financed by charges to state agencies. (NRS 331.187)

General Services Operating Provides central accounting of the costs of providing administrative and accounting services to the General Services Department. The services are financed through assessment and charges to the various divisions in the General Services Department. (NRS 232.211).

Personnel Operating Accounts for the costs of administering the state personnel system. Operations are financed by assessments charged to user agencies. (NRS 284.110)

Purchasing Records the costs of providing purchasing services to state agencies and other governmental units. The operation is financed by an administrative charge on purchase orders and warehouse orders. (NRS 333.120)

Informational Services Accounts for the cost of designing, programming and maintaining data processing software for user agencies. The operations are financed through charges to customer agencies. (NRS 242.211)

Informational Facility Accounts for the cost of operation of the central computer facility. Costs are billed to user agencies. (NRS 242.201)

State Printing Accounts for the operation of the state printing facilities. The operation is financed by sales to state agencies. (NRS 344.090)

Great Basin National Park

Combining Balance Sheet
Internal Service Funds

June 30, 1988

	Highway Patrol Communication	Buildings and Grounds Operating	Motor Pool	Marlette Lake Water System	General Services Communication	Insurance Premium Trust
Assets						
Current assets:						
Cash and pooled investments	$ 135,474	$ 310,191	$ 182,139	$ 8,987	$ 270,095	$2,935,708
Receivables:						
Accounts receivable	375	1,887	193	-0-	15,999	8,826
Intergovernmental receivables	-0-	515	356	7,785	11,152	-0-
Due from other funds	4,333	542,624	352,741	10,018	323,410	63,541
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	99,483	-0-
Total current assets	140,182	855,217	535,429	26,790	720,139	3,008,075
Property:						
Land	15,000	-0-	-0-	425,742	-0-	-0-
Buildings	111,663	1,305,148	549,450	528,798	-0-	-0-
Improvements other than buildings	-0-	-0-	13,650	599,979	-0-	-0-
Furniture and equipment	1,250,448	145,815	3,336,484	1,439,102	263,095	21,081
Accumulated depreciation	(572,607)	(139,384)	(2,262,805)	(1,142,895)	(108,606)	(9,535)
Construction in progress	-0-	22,063	13,677	-0-	-0-	-0-
Total property	804,504	1,333,642	1,650,456	1,850,726	154,489	11,546
Total assets	$ 944,686	$ 2,188,859	$2,185,885	$ 1,877,516	$ 874,628	$3,019,621
Liabilities and Fund Equity						
Current liabilities:						
Accounts payable and accruals:						
Accounts payable	$ 38,962	$ 158,869	$ 26,173	$ 1,762	$ 84,025	$ 438,132
Accrued payroll	9,255	61,091	12,387	2,981	12,098	5,454
Current portion-long term oblig	-0-	75,415	30,996	3,118	26,926	-0-
Intergovernmental payables	-0-	2,981	81	-0-	-0-	-0-
Accrued compensated absences	8,475	115,897	22,311	8,728	18,387	10,893
Due to other funds	20,104	37,151	66,923	5,788	12,668	960,922
Total current liabilities	76,796	451,404	158,871	22,377	154,104	1,415,401
Long-term liabilities:						
Advances:						
Advances from general fund	-0-	1,311,582	575,871	171,032	-0-	-0-
Advances from trust fund	-0-	-0-	-0-	-0-	-0-	-0-
Lease obligations	-0-	1,135	-0-	-0-	34,318	-0-
Installment purchase obligations	-0-	-0-	-0-	-0-	-0-	-0-
Total long-term liabilities	-0-	1,312,717	575,871	171,032	34,318	-0-
Total liabilities	76,796	1,764,121	734,742	193,409	188,422	1,415,401
Fund equity:						
Contributed capital	208,840	371,274	957,835	2,885,883	23,360	-0-
Retained earnings (deficit)	659,050	53,464	493,308	(1,201,776)	662,846	1,604,220
Total fund equity (deficit)	867,890	424,738	1,451,143	1,684,107	686,206	1,604,220
Total liabilities and fund equity	$ 944,686	$ 2,188,859	$2,185,885	$ 1,877,516	$ 874,628	$3,019,621

Exhibit F-1

General Services Operating	Personnel Operating	Purchasing	Informational Services	Informational Facility	State Printing	Total All Funds 1988	Total All Funds 1987 (Restated)
$ 6,662	$ 314,012	$ 160,928	$ 468,701	$ 176,96	$ 289,866	$ 5,259,728	$ 5,711,928
-0-	-0-	12,737	283	-0-	82	40,382	150,247
-0-	-0-	474,555	6,263	-0-	1,844	502,470	624,826
14,794	3,349	3,293,765	589,096	260,486	152,588	5,610,745	4,278,354
-0-	-0-	769,370	-0-	18,000	376,802	1,164,172	1,017,815
-0-	-0-	-0-	-0-	-0-	-0-	99,483	27,860
21,456	317,361	4,711,355	1,064,343	455,451	821,182	12,676,980	11,811,030
-0-	-0-	81,794	-0-	-0-	-0-	522,536	507,536
-0-	-0-	1,005,884	-0-	1,079,987	601,970	5,182,900	4,633,815
-0-	-0-	-0-	-0-	-0-	-0-	613,629	613,629
2,566	503,587	420,641	963,834	3,714,068	1,623,049	13,683,770	14,454,068
(2,566)	(156,523)	(506,550)	(682,173)	(2,317,496)	(1,492,350)	(9,393,430)	(9,751,236)
-0-	-0-	-0-	-0-	-0-	-0-	35,740	139,390
-0-	347,064	1,001,769	281,661	2,476,559	732,669	10,645,085	10,597,202
$ 21,456	$ 664,425	$ 5,713,124	$ 1,346,004	$ 2,932,010	$ 1,553,851	$ 23,322,065	$ 22,408,232
$ 80	$ 30,069	$ 2,790,043	$ 17,288	$ 23,187	$ 14,063	$ 3,622,653	$ 3,371,486
6,354	67,511	34,838	59,806	36,856	56,474	365,105	334,381
-0-	39,087	27,744	46,967	1,013,680	59,225	1,323,178	1,126,691
-0-	-0-	-0-	-0-	-0-	-0-	3,062	34,292
14,084	112,163	43,828	90,428	75,505	106,661	627,360	607,388
1,792	112,768	105,254	595,504	106,846	76,152	2,101,872	1,755,564
22,310	361,598	3,001,707	810,013	1,256,074	312,575	8,043,230	7,229,802
-0-	-0-	784,696	-0-	917,387	383,205	4,143,773	4,541,580
-0-	-0-	-0-	-0-	-0-	32,999	32,999	-0-
-0-	73,607	544	-0-	737,417	10,952	857,973	1,063,578
-0-	-0-	-0-	-0-	-0-	25,099	25,099	158,813
-0-	73,607	785,240	-0-	1,654,804	452,255	5,059,844	5,763,971
22,310	435,205	3,786,947	810,013	2,910,878	764,830	13,103,074	12,993,773
-0-	-0-	1,940,593	-0-	262,251	594,461	7,244,497	6,394,498
(854)	229,220	(14,416)	535,991	(241,119)	194,560	2,974,494	3,019,961
(854)	229,220	1,926,177	535,991	21,132	789,021	10,218,991	9,414,459
$ 21,456	$ 664,425	$ 5,713,124	$ 1,346,004	$ 2,932,010	$ 1,553,851	$ 23,322,065	$ 22,408,232

Combining Statement of Revenues, Expenses and Changes in Fund Equity
Internal Service Funds

For the Fiscal Year Ended June 30, 1988

	Highway Patrol Communication	Buildings and Grounds Operating	Motor Pool	Marlette Lake Water System	General Services Communication	Insurance Premium Trust
Operating Revenues:						
Sales	$ -0-	$ -0-	$ 65,840	$ 146,718	$ 307	$ -0-
Charges for services	532,339	825,198	-0-	-0-	3,053,457	184,751
Rental income	71,120	3,561,672	1,306,145	-0-	15,512	-0-
Net premium income	-0-	-0-	-0-	-0-	-0-	5,692,090
Federal	-0-	2,154,085	-0-	-0-	-0-	-0-
Other	241	3,222	13,524	-0-	8,409	173,511
Total operating revenues	603,700	6,544,177	1,385,509	146,718	3,077,685	6,050,352
Operating Expenses:						
Salaries and benefits	222,095	1,874,643	347,357	83,080	294,094	184,312
Operating	321,991	2,620,886	141,944	75,995	2,732,003	39,853
Claims expense	-0-	-0-	-0-	-0-	-0-	246,880
Materials or supplies used	-0-	-0-	507,665	-0-	-0-	-0-
Interest expense	-0-	26	-0-	-0-	9,172	30
Depreciation	98,363	44,123	316,241	86,128	32,717	3,209
Insurance premiums	-0-	-0-	-0-	-0-	-0-	4,725,806
Total operating expenses	642,449	4,539,678	1,313,207	245,203	3,067,986	5,200,090
Operating income (loss)	(38,749)	2,004,499	72,302	(98,485)	9,699	850,262
Nonoperating Revenues (Expenses):						
Loss on disposal of assets	(13,964)	(2,796)	(6,371)	(794)	(415)	(2,069)
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total nonoperating revenues (expenses)	(13,964)	(2,796)	(6,371)	(794)	(415)	(2,069)
Income (loss) before operating transfers	(52,713)	2,001,703	65,931	(99,279)	9,284	848,193
Operating Transfers:						
Operating transfers in	-0-	158,609	18,000	-0-	-0-	-0-
Operating transfers out	-0-	(2,176,646)	(24,245)	(4,853)	(21,195)	(1,028)
Net income (loss)	(52,713)	(16,334)	59,686	(104,132)	(11,911)	847,165
Fund Equity, July 1	920,603	441,072	1,391,457	1,788,239	698,117	757,055
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund equity, June 30	$ 867,890	$ 424,738	$1,451,143	$ 1,684,107	$ 686,206	$ 1,604,220

Exhibit F-2

General Services Operating	Personnel Operating	Purchasing	Informational Services	Informational Facility	State Printing	Total All Funds 1988	Total All Funds 1987 (Restated)
$ -0-	$ 46	$ 3,763,594	$ -0-	$ -0-	$ 2,256,842	$ 6,233,347	$ 5,352,321
107,166	2,925,488	460,199	3,393,522	3,136,783	272,649	14,891,552	14,069,722
-0-	-0-	46,184	-0-	-0-	-0-	5,000,633	4,648,769
-0-	-0-	-0-	-0-	-0-	-0-	5,692,090	4,559,805
-0-	-0-	-0-	-0-	-0-	-0-	2,154,085	408,066
6	25,421	505	3	200	58	225,100	752,793
107,172	2,950,955	4,270,482	3,393,525	3,136,983	2,529,549	34,196,807	29,791,476
164,510	1,818,036	945,795	1,625,946	990,233	1,473,417	10,023,518	9,637,328
41,068	976,032	369,695	1,725,815	743,807	352,149	10,141,238	9,725,719
-0-	-0-	-0-	-0-	-0-	-0-	246,880	726,737
-0-	-0-	3,380,257	-0-	77,743	524,608	4,490,273	3,399,398
-0-	12,446	1,524	5,610	162,812	10,323	201,943	228,411
-0-	39,440	69,786	121,647	653,512	149,398	1,614,564	1,676,160
-0-	-0-	-0-	-0-	-0-	-0-	4,725,806	4,639,875
205,578	2,845,954	4,767,057	3,479,018	2,628,107	2,509,895	31,444,222	30,033,628
(98,406)	105,001	(496,575)	(85,493)	508,876	19,654	2,752,585	(242,152)
(1,247)	(7,207)	(10,239)	(9,398)	(681,957)	(8,728)	(745,185)	(9,374)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	44,894
(1,247)	(7,207)	(10,239)	(9,398)	(681,957)	(8,728)	(745,185)	35,520
(99,653)	97,794	(506,814)	(94,891)	(173,081)	10,926	2,007,400	(206,632)
96,982	-0-	-0-	59,352	-0-	-0-	332,943	534,084
-0-	-0-	(24,246)	(50,000)	(59,352)	(24,246)	(2,385,811)	(552,003)
(2,671)	97,794	(531,060)	(85,539)	(232,433)	(13,320)	(45,468)	(224,551)
1,817	131,426	1,607,237	621,530	253,565	802,341	9,414,459	9,542,977
-0-	-0-	850,000	-0-	-0-	-0-	850,000	96,033
$ (854)	$ 229,220	$ 1,926,177	$ 535,991	$ 21,132	$ 789,021	$ 10,218,991	$ 9,414,459

Combining Statement of Changes in Financial Position
Internal Service Funds

For the Fiscal Year Ended June 30, 1988

	Highway Patrol Communications	Buildings and Grounds Operating	Motor Pool	Marlette Lake Water System	General Services Communication	Insurance Premium Trust
Sources of Cash:						
From operations						
Net income (loss)	$ (52,713)	$ (16,334)	$ 59,686	$ (104,132)	$ (11,911)	$ 847,165
Items not requiring (providing) cash						
Depreciation	98,363	44,123	316,241	86,128	32,717	3,209
Decrease (increase) in accounts receivable	-0-	(830)	(193)	-0-	34,095	86,319
Decrease (increase) in due from other funds	292	(130,873)	86,161	(3,642)	66,454	(20,286)
Decrease (increase) in due from other governments	-0-	(61)	266	(310)	18,977	268
Decrease (increase) in inventory	-0-	-0-	-0-	-0-	-0-	-0-
Increase (decrease) in accounts payable and accruals	35,831	33,654	11,348	5,875	(58,145)	(631,555)
Increase (decrease) in due to other funds	(16,591)	(53,983)	(64,578)	319	(15,679)	(195,215)
Increase (decrease) in due to other governments	-0-	(30,871)	81	-0-	-0-	-0-
Decrease (increase) in prepaid exp	-0-	-0-	-0-	-0-	(71,662)	-0-
Adjustment for:						
Nonoperating items/net transfers	13,964	2,020,833	12,616	5,647	21,610	3,097
Cash provided by operations	79,146	1,865,658	421,628	(10,115)	16,456	93,002
Nonoperating expenses	(13,964)	(2,796)	(6,371)	(794)	(415)	(2,069)
Operating transfers in	-0-	158,609	18,000	-0-	-0-	-0-
Loss on sale of assets	13,964	2,796	6,371	794	415	2,069
Proceeds from sale of assets	-0-	401	14,593	-0-	-0-	-0-
Advances received	-0-	120,175	367,797	-0-	-0-	-0-
Increase in installment purchase oblig	-0-	-0-	-0-	-0-	-0-	-0-
Increase in lease obligations	-0-	2,345	-0-	-0-	-0-	-0-
Other sources	-0-	-0-	-0-	-0-	-0-	-0-
Total sources of cash	79,146	2,147,188	822,018	(10,115)	16,456	93,002
Applications of Cash:						
Operating transfers out	-0-	2,176,646	24,245	4,853	21,195	1,028
Acquisition of property, plant, equip	116,167	21,512	815,238	20,277	53,361	7,047
Reduction of advances	-0-	100,000	13,050	5,718	-0-	-0-
Decrease in installment obligations	-0-	-0-	-0-	-0-	-0-	296
Decrease in lease obligations	-0-	429	-0-	-0-	23,972	-0-
Other applications	-0-	-0-	-0-	-0-	-0-	-0-
Total applications of cash	116,167	2,298,587	852,533	30,848	98,528	8,371
Increase (decrease) in cash	(37,021)	(151,399)	(30,515)	(40,963)	(82,072)	84,631
Cash and pooled investments, July 1	172,495	461,590	212,654	49,950	352,167	2,851,077
Cash and pooled investments, June 30	$ 135,474	$ 310,191	$182,139	$ 8,987	$ 270,095	$2,935,708

Exhibit F-3

General Services Operating	Personnel Operating	Purchasing	Informational Services	Informational Facility	State Printing	Total All Funds 1988	Total All Funds 1987 (Restated)
$ (2,671)	$ 97,794	$ (531,060)	$ (85,539)	$ (232,433)	$ (13,320)	$ (45,468)	$ (224,551)
-0-	39,440	69,786	121,647	653,512	149,395	1,614,564	1,670,328
-0-	-0-	(9,393)	(82)	-0-	(51)	109,865	(79,832)
4,326	4,053	(1,292,196)	(109,902)	(44,014)	107,209	(1,332,418)	(121,887)
-0-	-0-	103,803	989	-0-	(1,576)	122,356	(390,431)
-0-	-0-	(117,821)	-0-	(3,839)	(24,697)	(146,357)	(97,225)
(4,139)	14,031	984,231	(31,127)	22,708	(80,849)	301,863	(442,765)
1,724	(11,122)	28,446	528,021	102,343	42,650	346,335	501,523
-0-	(350)	(31)	-0-	(51)	(8)	(31,230)	21,302
-0-	-0-	39	-0-	-0-	-0-	(71,623)	78,633
(95,735)	7,207	34,485	46	741,309	32,974	2,798,053	(17,601)
(96,495)	151,053	(729,711)	424,053	1,239,535	211,730	3,665,940	897,494
(1,247)	(7,207)	(10,239)	(9,398)	(681,957)	(8,728)	(745,185)	35,520
96,982	-0-	-0-	59,352	-0-	-0-	332,943	534,084
1,247	7,207	10,239	9,398	681,957	8,728	745,185	9,374
-0-	-0-	2,443	-0-	-0-	608	18,045	32,210
-0-	-0-	-0-	-0-	-0-	-0-	487,972	1,866,218
-0-	-0-	-0-	-0-	-0-	-0-	-0-	115
-0-	12,500	-0-	-0-	925,886	-0-	940,731	575,138
-0-	-0-	850,000	-0-	-0-	-0-	850,000	342,621
487	163,553	122,732	483,405	2,165,421	212,338	6,295,631	4,292,774
-0-	-0-	24,246	50,000	59,352	24,246	2,385,811	552,003
-0-	78,297	96,134	74,387	1,110,318	32,941	2,425,679	3,019,643
-0-	-0-	621,345	-0-	86,033	22,448	848,594	94,713
-0-	-0-	-0-	5,476	134,780	11,047	151,599	174,524
-0-	34,844	12,086	43,813	794,787	22,528	932,459	816,851
-0-	-0-	-0-	-0-	-0-	3,689	3,689	24,211
-0-	113,141	753,811	173,676	2,185,270	116,899	6,747,831	4,681,945
487	50,412	(631,079)	309,729	(19,849)	95,439	(452,200)	(389,171)
6,175	263,600	792,007	158,972	196,814	194,427	5,711,928	6,101,099
$ 6,662	$ 314,012	$ 160,928	$ 468,701	$ 176,965	$ 289,866	$ 5,259,728	$ 5,711,928

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held in a trusted capacity. Agency funds are used to account for assets held by the State as an agent for individuals, private organizations, other governments and/or other funds.

Unemployment Compensation Records the financial activity associated with paying unemployment compensation benefits. (NRS 612.585)

Offenders Employment Accounts for wages earned by offenders during incarceration. Withdrawals are used for personal needs of the offenders. Balances are remitted to offenders upon their release. (NRS 209.215)

Care of Sites for Radioactive Waste Disposal Accounts for monies received for the care of sites for the disposal of radioactive waste. (NRS 459.231)

Interim Finance Contingency Accounts for monies allocated from the Interim Finance Committee and expended for contingencies as recommended by the Board of Examiners. (NRS 353.266)

Supplemental Fund - Indigents To account for monies received and paid to counties associated with supplemental hospital care of indigents. (NRS 428.305)

Reserve Statutory Contingency Accounts for monies reserved for specific statutory contingencies, as administrated by the State Board of Examiners. (NRS 353.264)

Human Resources Accounts for gifts and grants received by the Department of Human Resources except for those specifically accounted for in another fund. (NRS 232.355)

Conservations and Natural Resources Gift Accounts for all gifts and grants that the director of Conservation and Natural Resources is authorized to accept. (NRS 232.070)

Equal Rights Commission Gift Accounts for gifts or grants received by the Nevada Equal Rights Commission.(NRS 233.155)

WICHE Student Loan Accounts for loans and stipends to students for professional and graduate training where such education could not be provided by an institution within the state. (NRS 397.063)

Escheated Estates Accounts for assets that are held by the state in absence of legal heirs. (NRS 154.140)

Wheeler Peak

Emergency Fund Accounts for monies used for emergencies as approved by the Board of Examiners. (NRS 353.263)

Indian Commission Accounts for gifts or grants received by the Nevada Indian Commission. (NRS 233A.105)

Education Gift Accounts for gifts received by the State Board of Education. (NRS 385.095)

Self-Insurance Trust Accounts for monies received and disbursed under a plan of self-insured group life, accident or health insurance for state employees. (NRS 287.0435)

State Library Gift Accounts for gifts or grants to the State Library. (NRS 378.090)

Hospital Care to Indigent Persons Accounts for monies levied to provide care to indigents hospitalized from motor vehicle accidents. (NRS 428.175)

State Park Grant and Gift Accounts for monies received as gifts for the purpose of acquisition, protection and development of state parks and monuments. (NRS 407.075)

Historical Dedicated Trust Accounts for donations, gifts and grants used to purchase historical artifacts, manuscripts, etc., in accordance with the restrictions specified by the donors. (NRS 382.017)

Education of Pupils Accounts for funds to be used only in the classrooms of pupils in K-12. (NRS 375A.715)

Rural Rehabilitation Trust Accounts for monies received from the defunct Nevada Rural Rehabilitation Corporation (held in trust by the federal government). (NRS 561.405)

Insolvent Self-Insured Employers To account for receipt and use of assessment against self-insurers for the purpose of paying industrial insurance claims against insolvent self-insured employers. (NRS 616.2925)

Child Welfare Trust Accounts for survivor benefits payable to children receiving child welfare services. (NRS 422.253)

Public Assistance Trust Accounts for retirement or other benefits to any adjudicated incompetent adult receiving public assistance in a group nursing or care facility.(NRS 422.253)

Revenue Sharing Trust Accounts for monies received from the federal government under the "State and Local Fiscal Assistance Act." (NRS 353.277)

Prisoners' Personal Property Accounts for monies and valuables held in trust for prisoners pending their release. (NRS 209.241)

Supplemental CCRT Reserve Accounts for "excess" monies received from the supplemental city-county relief tax. Monies are distrubuted to local governments under certain conditions as enumerated in the statutes. (NRS 354.5988)

Subsequent Injury Accounts for compensation benefits to physically impaired employees who have a subsequent injury in the course of employment. (NRS 616.4261)

Uninsured Employers Claim Accounts for monies received and disbursed for industrial injury claims of an employee of an uninsured employer. (NRS 616.437)

Contingent Fund for Hazardous Materials Surcharge to be used for any purpose authorized by state law. (NRS 459)

Northern Nevada Children's Home - Henry Wood Christmas This fund was established on behalf of the late Henry Wood to provide Christmas gifts to orphans.

Judicial College To account for an appropriation of $2.5 million and interest income derived from investing the monies. Interest income (limited to $200,000) is to be used for the college operating expenses. (NRS 1)

Permanent School Accounts for the proceeds of certain public lands that are permanent assets of this fund. Interest on the proceeds is to be used for education. (State Constitution, Article 11, Section 3)

Public Employees's Retirement Accounts for revenue and expenditures in accordance with the rules of the Public Employees' Retirement System. (NRS 286.220)

Legislators' Retirement Accounts for revenues and expenditures in accordance with the rules of the legislators' retirement system. (NRS 218.2375)

Silicosis and Disabled Pension Accounts for monies paid for disability or death resulting from the occupational disease, silicosis. (NRS 617.323)

Deferred Compensation Accounts for the activity of the deferred compensation plan adopted under the provisions of Internal Revenue Service Code, Section 457, for state employees. (NRS 287.330)

Intergovernmental Trust Accounts for receipts and disbursements made on behalf of local governments.(NRS 353.254)

Department of Taxation Agency Fund for Bonds Accounts for cash received in liew of a surety bond related to licensing or compliance of tax regulations. (NRS 360.271)

Motor Vehicle Accounts for deposits, transfers and distribution of Motor Vehicle Privilege Tax. (NRS 482.180)

Restitution Trust Accounts for monies received and disbursed as a requirement of a parolee making restitution. (NRS 213.126)

Bonds of State Gaming Licensees Accounts for faithful performance bonds related to the issuing of a gaming license. (NRS 463.220)

Social Security Revolving Accounts for payments to the Secretary of Treasury of contributions made pursuant to the Social Security Act and state statutes. (NRS 287.200)

Abandoned Property Trust Accounts for assets received from the depositor of unclaimed property-real estate, insurance, bank accounts, etc. Cash in excess of $100,500 at fiscal year-end is credited to the General Fund. (NRS 120A.370)

Athletic Commission Trust Accounts for monies held for contestants and others awaiting final disposition by the Athletic Commission. (NRS 467.080)

Self Insured Employers Accounts for security deposits required of self insured employers. (NRS 616.291)

Labor Commissioner's Fund for Bonds Accounts for bonds or cash in lieu of a surety bond relating to the licensing of private employment agencies. (NRS 611.070)

Local Governm..at Pooled Investment Accounts for receipts and disbursement of cash received from local governments to take advantage of a greater interest earnings through pooled investments. (NRS 355.167)

Insurance Division Accounts for deposits of insurers made through the Commissioner for authority to transact insurancae in this state, or as required for authority to insurance in another state, province, or country. All money received by the Commissioner must be deposited to this fund. (NRS 682B.040)

Agency Fund for State Payroll Accounts for payroll and payroll deductions such as, withholding of income tax, insurance deductions, credit union deductions, etc.(NRS 227.130)

Combining Balance Sheet
Trust and Agency Funds

June 30,1988

	Expendable Trust Funds					
	Unemployment Compensation	Offenders Employment	Care of Sites for Radioactive Waste Disposal	Interim Finance Contingency	Supplemental Fund-Indigents	Reserve Statutory Contingency
Assets						
Cash and pooled investments	$ 246,074,055	$ 212,704	$ 2,628,102	$ 6,194,269	$ 400,017	$ 502,714
Investments	-0-	-0-	-0-	-0-	-0-	-0-
Receivables:						
Accounts receivable	24,986	1,700	12,307	-0-	-0-	49
Taxes receivable	-0-	-0-	-0-	-0-	42,195	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Trades pending settlement	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Intergovernmental receivables	-0-	-0-	-0-	112,000	-0-	-0-
Due from other funds	-0-	11,124	50,143	169,329	1,369	35,496
Advances to other funds	-0-	-0-	-0-	187,430	-0-	-0-
Other assets:						
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accumulated depreciation	-0-	-0-	-0-	-0-	-0-	-0-
Total assets	$ 246,099,041	$ 225,528	$ 2,690,552	$ 6,663,028	$ 443,581	$ 538,259
Liabilities And Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	$ -0-	$ 24,797	$ 18,000	$ 4,935	$ -0-	$ 34,902
Accrued payroll	-0-	-0-	-0-	-0-	-0-	-0-
Intergovernmental payable	-0-	-0-	-0-	-0-	436,543	-0-
Trades pending settlement	-0-	-0-	-0-	-0-	-0-	-0-
Due to other funds	-0-	7,211	8,000	45,461	-0-	155,575
Deferred revenue	-0-	-0-	112,243	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Lease obligations	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities:						
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	181,805	-0-	-0-	-0-	-0-
Total liabilities	-0-	213,813	138,243	50,396	436,543	190,477
Fund balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	-0-
Advances	-0-	-0-	-0-	187,430	-0-	-0-
Other	-0-	-0-	-0-	412,132	-0-	-0-
Designated	-0-	-0-	-0-	-0-	-0-	-0-
Undesignated	246,099,041	11,715	2,552,309	6,013,070	7,038	347,782
Total fund balances	246,099,041	11,715	2,552,309	6,612,632	7,038	347,782
Total liabilities and fund balances	$ 246,099,041	$ 225,528	$ 2,690,552	$ 6,663,028	$ 443,581	$ 538,259

Exhibit G-1

Expendable Trust Funds

Human Resources Gift	Dept.of Con & Nat.Res Gift	Equal Rights Commission Gift	WICHE Student Loan	Escheated Estates	Emergency Fund	Indian Commission Gift	Education Gift	Self-Insurance Trust
$ 583,467	$ 1,176,958	$ 254	$ 640,510	$ 433,447	$ 202,194	$ 34	$ 7,384	$ 8,025,012
13,990	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1,014	-0-	-0-	-0-	-0-	-0-	-0-	-0-	17
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	330	-0-	-0-	-0-	382,657
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
57,264	22,668	-0-	-0-	10,348	-0-	-0-	-0-	242,582
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	2,159,867	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 655,735	$ 1,199,626	$ 254	$ 2,800,377	$ 444,125	$ 202,194	$ 34	$ 7,384	$ 8,650,268
$ 54,895	$ 393	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 2,498	$ 5,677,694
-0-	1,158	-0-	-0-	-0-	-0-	-0-	-0-	5,432
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
351	820	-0-	66,779	10,348	24,750	-0-	35	8,981
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	42,474
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	433,777	-0-	-0-	-0-	-0-
55,246	2,371	-0-	66,779	444,125	24,750	-0-	2,533	5,734,581
-0-	36	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	2,159,867	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	1,500,000
600,489	1,197,219	254	573,731	-0-	177,444	34	4,851	1,415,687
600,489	1,197,255	254	2,733,598	-0-	177,444	34	4,851	2,915,687
$ 655,735	$ 1,199,626	$ 254	$ 2,800,377	$ 444,125	$ 202,194	$ 34	$ 7,384	$ 8,650,268

Combining Balance Sheet
Trust and Agency Funds

June 30,1988

	Expendable Trust Funds					
	State Library Gift	Hospital Care to Indigent Persons	State Park Grant and Gift	Historical Dedicated Trust	Education of Pupils	Rural Rehabilitation Trust
Assets						
Cash and pooled investments	$ 5,155	$ 144,947	$ 52,608	$ 479,631	$ 3,827,254	$ 78,801
Investments	-0-	-0-	-0-	-0-	-0-	-0-
Receivables:						
Accounts receivable	-0-	6,552	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Trades pending settlement	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	315	1,233	-0-	-0-
Intergovernmental receivables	-0-	21,587	-0-	-0-	-0-	-0-
Due from other funds	-0-	5,951	9,273	9,778	222,635	-0-
Advances to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Other assets:						
Notes receivable	-0-	-0-	-0-	-0-	-0-	118,499
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accumulated depreciation	-0-	-0-	-0-	-0-	-0-	-0-
Total assets	$ 5,155	$ 179,037	$ 62,196	$ 490,642	$ 4,049,889	$ 197,300
Liabilities And Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	$ 148	$ -0-	$ -0-	$ 2,348	$ -0-	$ -0-
Accrued payroll	-0-	-0-	-0-	-0-	-0-	-0-
Intergovernmental payable	-0-	280	-0-	-0-	-0-	-0-
Trades pending settlement	-0-	-0-	-0-	-0-	-0-	-0-
Due to other funds	-0-	1,235	-0-	3,112	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Lease obligations	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities:						
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total liabilities	148	1,515	-0-	5,460	-0-	-0-
Fund balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	14,924	-0-	-0-	-0-
Advances	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Designated	-0-	-0-	-0-	-0-	-0-	-0-
Undesignated	5,007	177,522	47,272	485,182	4,049,889	197,300
Total fund balances	5,007	177,522	62,196	485,182	4,049,889	197,300
Total liabilities and fund balances	$ 5,155	$ 179,037	$ 62,196	$ 490,642	$ 4,049,889	$ 197,300

Expendable Trust Funds								
Insolvent Self-Insured Employers	Child Welfare Trust	Public Assistance Trust	Revenue Sharing Trust	Prisoner's Personal Property	Supplemental CCRT Reserve	Subsequent Injury	Uninsured Employers Claim	Contingent Fund for Hazardous Materials
$ 760,663	$ 260,028	$ 1,902	$ 22,142	$ 448,633	$ 14,138,641	$ 420,111	$ 583,956	$ 114,882
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	5,967	-0-	-0-	-0-	-0-	-0-	1,005	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	11,653	-0-	-0-	-0-	35,000	-0-	-0-	-0-
44,884	1,529	-0-	424	23,330	14,542,468	10,049	12,953	23,909
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 805,547	$ 279,177	$ 1,902	$ 22,566	$ 471,963	$ 28,716,109	$ 430,160	$ 597,914	$ 138,791
$ -0-	$ 2,815	$ -0-	$ -0-	$ 64,104	$ -0-	$ -0-	$ 606	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	303,414	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	51,707	1,902	-0-	243,895	-0-	-0-	122,024	-0-
-0-	-0-	-0-	-0-	-0-	-0-	24,465	24,465	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	224,648	-0-	-0-	122,121	-0-	-0-	-0-	-0-
-0-	279,170	1,902	-0-	430,120	303,414	24,465	147,095	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	12,500,000	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
805,547	7	-0-	22,566	41,843	15,912,695	405,695	450,819	138,791
805,547	7	-0-	22,566	41,843	28,412,695	405,695	450,819	138,791
$ 805,547	$ 279,177	$ 1,902	$ 22,566	$ 471,963	$ 28,716,109	$ 430,160	$ 597,914	$ 138,791

Combining Balance Sheet
Trust and Agency Funds

June 30,1988

	Nonexpendable Trust Funds			Pension Trust Funds		
	N NV Child Home Henry Wood Christmas	Judicial College	Permanent School	Public Employees' Retirement	Legislators' Retirement System	Silicosis and Disabled Pension
Assets						
Cash and pooled investments	$ 49,528	$ 2,500,000	$ 5,327,510	$ 837,852	$ 250	$ 3,893,959
Investments	-0-	-0-	25,818,940	2,481,176,313	1,470,269	-0-
Receivables:						
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	1,656	-0-	749,206	19,949,664	32,540	-0-
Trades pending settlement	-0-	-0-	-0-	48,936,642	-0-	-0-
Other receivables	-0-	-0-	-0-	12,490,602	-0-	-0-
Intergovernmental receivables	-0-	-0-	383,605	-0-	-0-	-0-
Due from other funds	-0-	47,215	190,447	3,723,882	-0-	75,227
Advances to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Other assets:						
Notes receivable	-0-	-0-	4,508	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	457,044	-0-	-0-
Land	-0-	-0-	2,591	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-	684,111	6,549	-0-
Accumulated depreciation	-0-	-0-	-0-	(352,874)	(6,549)	-0-
Total assets	$ 51,184	$ 2,547,215	$ 32,476,807	$ 2,567,903,236	$ 1,503,059	$ 3,969,186
Liabilities And Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	$ -0-	$ 47,215	-0-	$ 2,282,426	$ 1,771	$ -0-
Accrued payroll	-0-	-0-	-0-	-0-	-0-	-0-
Intergovernmental payable	-0-	-0-	-0-	-0-	-0-	-0-
Trades pending settlement	-0-	-0-	-0-	15,173,644	-0-	-0-
Due to other funds	-0-	-0-	1,436,683	12,221	-0-	33,732
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	6,232,074	-0-	-0-
Lease obligations	-0-	-0-	-0-	207,864	-0-	-0-
Other liabilities:						
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	157,296	-0-	-0-
Total liabilities	-0-	47,215	1,436,683	24,065,525	1,771	33,732
Fund balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	-0-
Advances	-0-	-0-	-0-	-0-	-0-	-0-
Other	30,000	2,500,000	31,040,124	2,543,837,711	1,501,288	-0-
Designated	-0-	-0-	-0-	-0-	-0-	-0-
Undesignated	21,184	-0-	-0-	-0-	-0-	3,935,454
Total fund balances	51,184	2,500,000	31,040,124	2,543,837,711	1,501,288	3,935,454
Total liabilities and fund balances	$ 51,184	$ 2,547,215	$ 32,476,807	$ 2,567,903,236	$ 1,503,059	$ 3,969,186

Agency Funds						
Deferred Compensation	Inter-governmental Trust	Dept. of Taxation Agency Fund for Bonds	Motor Vehicle	Restitution Trust	Bonds of State Gaming Licensees	Social Security Revolving
$ -0-	$ 2,990,168	$ 4,516,106	$ 11,157,306	$ 370,500	$ 216,300	$ 8,771
20,999,466	-0-	-0-	-0-	-0-	-0-	-0-
34,814	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	7,154,267	-0-	-0-	-0-
-0-	64,169	-0-	-0-	-0-	-0-	-0-
-0-	22,274,395	134,984	2,163	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 21,034,280	$ 25,328,732	$ 4,651,090	$ 18,313,736	$ 370,500	$ 216,300	$ 8,771
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	23,641,801	-0-	11,232,230	-0-	-0-	8,771
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	1,602,804	20,924	4,930,641	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	4,630,166	2,138,540	-0-	216,300	-0-
21,034,280	84,127	-0-	12,325	370,500	-0-	-0-
21,034,280	25,328,732	4,651,090	18,313,736	370,500	216,300	8,771
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 21,034,280	$ 25,328,732	$ 4,651,090	$ 18,313,736	$ 370,500	$ 216,300	$ 8,771

Combining Balance Sheet
Trust and Agency Funds

June 30,1988

	Agency Funds					
	Abandoned Property Trust	Athletic Commission Trust	Self-Insured Employers	Labor Commissioner's Fund for Bond	Local Gov't Pooled Investment	Agency Fund for State Payroll
Assets						
Cash and pooled investments	$ 5,059,120	$ 60,000	$ 9,392,300	$ 6,000	$ 173,521,242	$ 2,955,053
Investments	-0-	-0-	-0-	-0-	-0-	-0-
Receivables:						
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Trades pending settlement	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	8,204	-0-	-0-	-0-	-0-	66
Intergovernmental receivables	-0-	-0-	-0-	-0-	-0-	1,261
Due from other funds	-0-	-0-	-0-	-0-	1,197,713	6,578
Advances to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Other assets:						
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	155,599	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accumulated depreciation	-0-	-0-	-0-	-0-	-0-	-0-
Total assets	$ 5,222,923	$ 60,000	$ 9,392,300	$ 6,000	$ 174,718,955	$ 2,962,958
Liabilities And Fund Balances						
Liabilities:						
Accounts payable and accruals:						
Accounts payable	-0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Accrued payroll	-0-	-0-	-0-	-0-	-0-	168,620
Intergovernmental payable	-0-	-0-	-0-	-0-	174,718,955	-0-
Trades pending settlement	-0-	-0-	-0-	-0-	-0-	-0-
Due to other funds	4,902,102	-0-	-0-	-0-	-0-	2,790,904
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Lease obligations	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities:						
Deposits	-0-	60,000	-0-	6,000	-0-	-0-
Other liabilities	320,821	-0-	9,392,300	-0-	-0-	3,434
Total liabilities	5,222,923	60,000	9,392,300	6,000	174,718,955	2,962,958
Fund balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	-0-
Advances	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Designated	-0-	-0-	-0-	-0-	-0-	-0-
Undesignated	-0-	-0-	-0-	-0-	-0-	-0-
Total fund balances	-0-	-0-	-0-	-0-	-0-	-0-
Total liabilities and fund balances	$ 5,222,923	$ 60,000	$ 9,392,300	$ 6,000	$ 174,718,955	$ 2,962,958

Insurance Division Sureties	Total All Funds 1988	Total All Funds 1987 (Restated)
$ 13,881,247	$ 525,163,687	$ 550,470,813
7,149,582	2,536,628,560	2,190,780,881
-0-	88,411	3,918,690
-0-	42,195	380,214
-0-	20,733,066	20,576,235
-0-	48,936,642	33,963,662
-0-	20,037,674	594,054
-0-	629,275	11,817,508
-0-	43,160,110	45,450,322
-0-	187,430	191,119
-0-	2,282,874	2,241,121
-0-	612,643	2,255,141
-0-	2,591	2,591
-0-	690,660	122,036
-0-	(359,423)	(92,378)
$ 21,030,829	3,196,836,395	$ 2,862,672,009
$ -0-	$ 8,219,547	$ 7,659,685
-0-	175,210	7,702
-0-	210,341,994	246,219,629
-0-	15,173,644	4,085,212
-0-	16,482,197	13,094,664
-0-	203,647	98,708
-0-	6,232,074	160,175
-0-	207,864	-0-
21,030,829	28,081,835	21,151,288
-0-	32,337,434	24,276,444
21,030,829	317,455,446	316,753,507
-0-	14,960	2,007
-0-	187,430	191,119
-0-	2,593,961,122	2,290,573,056
-0-	1,500,000	-0-
-0-	285,697,437	255,152,320
-0-	2,881,360,949	2,545,918,502
$ 21,030,829	$ 3,196,836,395	$ 2,862,672,009

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Expendable Trust Funds

For the Fiscal Year Ended June 30, 1988

	Unemployment Compensation	Offenders Employment	Care of Sites for Radioactive Waste Disposal	Interim Finance Contingency	Supplemental Fund-Indigents
Revenues:					
Federal	$ 1,240,000	$ -0-	$ -0-	$ -0-	$ -0-
Taxes	78,416,372	-0-	-0-	-0-	447,557
Licenses, fees and permits	-0-	-0-	131,593	-0-	-0-
Sales and charges for services	-0-	-0-	92,099	-0-	-0-
Interest	19,802,797	13,525	199,710	-0-	9,749
Insurance premiums	-0-	-0-	-0-	-0-	-0-
Donations	-0-	-0-	-0-	-0-	-0-
Fines	-0-	-0-	48,000	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-
Total revenues	99,459,169	13,525	471,402	-0-	457,306
Expenditures:					
Current:					
General government	-0-	-0-	32,000	77,419	-0-
Health and social services	65,963,282	-0-	-0-	-0-	459,543
Education and support services	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-
Total expenditures	65,963,282	-0-	32,000	77,419	459,543
Excess(deficiency) of revenues over expenditures	33,495,887	13,525	439,402	(77,419)	(2,237)
Other Financing Sources (Uses):					
Operating transfers in	-0-	-0-	-0-	26,952	-0-
Operating transfers out	-0-	(13,526)	(183,070)	(2,045,375)	-0-
Total other financing sources (uses)	-0-	(13,526)	(183,070)	(2,018,423)	-0-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	33,495,887	(1)	256,332	(2,095,842)	(2,237)
Fund balances, July 1	212,603,154	11,716	2,295,977	8,708,474	9,275
Residual equity transfers	-0-	-0-	-0-	-0-	-0-
Fund balances, June 30	$ 246,099,041	$ 11,715	$ 2,552,309	$ 6,612,632	$ 7,038

Reserve Statutory Contingency	Human Resources Gift	Dept. of Con. & Nat. Res. Gift	Equal Rights Commission Gift	WICHE Student Loan	Escheated Estates	Emergency Fund	Indian Commission Gift
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	595,664	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	44,224	93,047	-0-	98,829	42,196	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	41,967	-0-	260	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
57,910	2,552	-0-	-0-	55,529	119,553	4,828	-0-
57,910	684,407	93,047	260	154,358	161,749	4,828	-0-
123,164	-0-	-0-	309	-0-	-0-	-0-	-0-
-0-	770,541	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	686,366	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	46,572	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
123,164	770,541	46,572	309	686,366	-0-	-0-	-0-
(65,254)	(86,134)	46,475	(49)	(532,008)	161,749	4,828	-0-
-0-	5,428	-0-	-0-	689,665	-0-	-0-	-0-
(468,587)	-0-	-0-	-0-	-0-	(161,749)	(28,287)	-0-
(468,587)	5,428	-0-	-0-	689,665	(161,749)	(28,287)	-0-
(533,841)	(80,706)	46,475	(49)	157,657	-0-	(23,459)	-0-
881,623	681,195	1,150,780	303	2,575,941	-0-	200,903	34
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 347,782	$ 600,489	$ 1,197,255	$ 254	$ 2,733,598	$ -0-	$ 177,444	$ 34

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Expendable Trust Funds

For the Fiscal Year Ended June 30, 1988

	Education Gift	Self-Insurance Trust	State Library Gift	Hospital Care to Indigent Persons	State Park Grant and Gift
Revenues:					
Federal	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-	1,182,702	-0-
Licenses, fees and permits	-0-	-0-	-0-	-0-	-0-
Sales and charges for services	-0-	4,014	-0-	-0-	-0-
Interest	-0-	565,917	-0-	29,684	4,061
Insurance premiums	-0-	27,478,887	-0-	-0-	-0-
Donations	51,735	-0-	1,593	-0-	6,954
Fines	-0-	-0-	-0-	-0-	-0-
Other	83	752,961	-0-	243,766	-0-
Total revenues	51,818	28,801,779	1,593	1,456,152	11,015
Expenditures:					
Current:					
General government	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	29,789,081	-0-	785,019	-0-
Education and support services	49,142	-0-	331	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	(2,812)
Other	-0-	-0-	-0-	-0-	-0-
Total expenditures	49,142	29,789,081	331	785,019	(2,812)
Excess(deficiency) of revenues over expenditures	2,676	(987,302)	1,262	671,133	13,827
Other Financing Sources (Uses):					
Operating transfers in	1,375	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-	-0-
Total other financing sources (uses)	1,375	-0-	-0-	-0-	-0-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	4,051	(987,302)	1,262	671,133	13,827
Fund balances, July 1	800	3,902,989	3,745	(493,611)	48,369
Residual equity transfers	-0-	-0-	-0-	-0-	-0-
Fund balances, June 30	$ 4,851	$ 2,915,687	$ 5,007	$ 177,522	$ 62,196

Historical Dedicated Trust	Education of Pupils	Rural Rehabilitation Trust	Insolvent Self- Insured Employers	Child Welfare Trust	Public Assistance Trust	Revenue Sharing Trust	Prisoner's Personal Property
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	105,388	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
51,264	-0-	-0-	-0-	-0-	-0-	-0-	-0-
37,264	201,945	8,549	58,518	-0-	-0-	1,714	23,265
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
20,300	-0-	-0-	-0-	571,013	11,178	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
102	-0-	-0-	-0-	-0-	-0-	-0-	-0-
108,930	201,945	8,549	163,906	571,013	11,178	1,714	23,265
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	571,013	-0-	-0-	-0-
118,245	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	945	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
118,245	-0-	945	-0-	571,013	-0-	-0-	-0-
(9,315)	201,945	7,604	163,906	-0-	11,178	1,714	23,265
25,168	3,847,944	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	(11,178)	-0-	-0-
25,168	3,847,944	-0-	-0-	-0-	(11,178)	-0-	-0-
15,853	4,049,889	7,604	163,906	-0-	-0-	1,714	23,265
469,329	-0-	189,696	641,641	7	-0-	20,852	18,578
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
$ 485,182	$ 4,049,889	$ 197,300	$ 805,547	$ 7	$ -0-	$ 22,566	$ 41,843

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Expendable Trust Funds

Exhibit G-2
Page 3 of 3

For the Fiscal Year Ended June 30, 1988

	Supplemental CCRT Reserve	Subsequent Injury	Uninsured Employers Claim	Contingent Fund for Hazardous Materials	Total All Funds 1988	Total All Funds 1987
Revenues:						
Federal	$ -0-	$ -0-	$ -0-	$ -0-	$ 1,240,000	$ 1,199,201
Taxes	14,329,421	206,260	297,830	-0-	95,581,194	86,903,564
Licenses, fees and permits	-0-	-0-	-0-	138,791	270,384	263,219
Sales and charges for services	-0-	-0-	-0-	-0-	147,377	144,857
Interest	1,217,236	20,009	23,366	-0-	22,495,605	22,009,200
Insurance premiums	-0-	-0-	-0-	-0-	27,478,887	23,713,372
Donations	-0-	-0-	-0-	-0-	705,000	1,098,106
Fines	-0-	-0-	-0-	-0-	48,000	5,000
Other	-0-	-0-	124,801	-0-	1,362,085	855,343
Total revenues	15,546,657	226,269	445,997	138,791	149,328,532	136,191,862
Expenditures:						
Current:						
General government	15,068,017	-0-	-0-	-0-	15,300,909	4,122,760
Health and social services	-0-	972,207	921,978	-0-	100,232,664	107,274,050
Education and support services	-0-	-0-	-0-	-0-	854,084	862,062
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	44,705	120,802
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total expenditures	15,068,017	972,207	921,978	-0-	116,432,362	112,379,674
Excess(deficiency) of revenues over expenditures	478,640	(745,938)	(475,981)	138,791	32,896,170	23,812,188
Other Financing Sources (Uses):						
Operating transfers in	-0-	1,042,025	949,111	-0-	6,587,668	8,468,111
Operating transfers out	-0-	(130,451)	-0-	-0-	(3,042,223)	(1,804,890)
Total other financing sources (uses)	-0-	911,574	949,111	-0-	3,545,445	6,663,221
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	478,640	165,636	473,130	138,791	36,441,615	30,475,409
Fund balances, July 1	27,934,055	240,059	(22,311)	-0-	262,073,573	231,622,026
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	(23,862)
Fund balances, June 30	$ 28,412,695	$ 405,695	$ 450,819	$ 138,791	$ 298,515,188	$ 262,073,573

Combining Statement of Revenues, Expenses and Changes in Fund Balances
Nonexpendable Trust Funds

Exhibit G-3

For the Fiscal Year Ended June 30, 1988

	N NV Child Home Henry Wood Christmas	Judicial College	Permanent School	Total All Funds 1988	Total All Funds 1987
Operating Revenues:					
Interest, dividends	$ 4,395	$ 200,000	$ 2,948,023	$ 3,152,418	$ 3,646,822
Fines	-0-	-0-	1,788,447	1,788,447	2,030,896
Other	-0-	-0-	181,077	181,077	489,851
Total operating revenues	4,395	200,000	4,917,547	5,121,942	6,167,569
Operating Expenses:					
Law, justice and public safety	-0-	200,000	-0-	200,000	184,932
Total operating expenses	-0-	200,000	-0-	200,000	184,932
Operating income	4,395	-0-	4,917,547	4,921,942	5,982,637
Operating Transfers:					
Operating transfers in	-0-	-0-	161,748	161,748	180,684
Operating transfers out	(5,428)	-0-	(3,631,579)	(3,637,007)	(2,776,604)
Net operating transfers	(5,428)	-0-	(3,469,831)	(3,475,259)	(2,595,920)
Net income (loss)	(1,033)	-0-	1,447,716	1,446,683	3,386,717
Fund balances, July 1	52,217	2,500,000	29,592,408	32,144,625	28,757,908
Fund balances, June 30	$ 51,184	$ 2,500,000	$ 31,040,124	$ 33,591,308	$ 32,144,625

Combining Statement of Revenues, Expenses and Changes in Fund Balances
Pension Trust Funds

Exhibit G-4

For the Fiscal Year Ended June 30, 1988

	Public Employees' Retirement	Legislators' Retirement System	Silicosis and Disabled Pension	Total All Funds 1988	Total All Funds 1987
Operating revenues:					
Interest, dividends	$ 165,112,024	$ 118,471	$ 336,753	$ 165,567,248	$ 132,285,789
Investment gains	38,112,105	2,833	-0-	38,114,938	170,546,122
Retirement contributions	202,849,726	217,853	-0-	203,067,581	179,695,293
Other	1,140,229	-0-	-0-	1,140,229	780,111
Total operating revenues	407,214,086	339,157	336,753	407,889,996	483,307,315
Operating expenses:					
Benefit payments	97,237,966	167,955	401,299	97,807,220	86,786,436
Investment expense	5,709,983	-0-	-0-	5,709,983	7,453,444
Depreciation	286,057	-0-	-0-	286,057	1,004,370
Refunds	4,771,414	-0-	-0-	4,771,414	6,260,584
Administrative expense	1,733,991	7,182	-0-	1,741,173	840,685
Total operating expenses	109,739,411	175,137	401,299	110,315,847	102,345,519
Operating income (loss)	297,474,675	164,020	(64,546)	297,574,149	380,961,796
Operating Transfers Out	-0-	-0-	-0-	-0-	(1,654,688)
Net income (loss)	297,474,675	164,020	(64,546)	297,574,149	379,307,108
Fund balances, July 1	2,246,363,036	1,337,268	4,000,000	2,251,700,304	1,872,369,334
Residual equity transfers	-0-	-0-	-0-	-0-	23,862
Fund balances, June 30	$ 2,543,837,711	$ 1,501,288	$ 3,935,454	$ 2,549,274,453	$ 2,251,700,304

Combining Statement of Changes in Financial Position
Nonexpendable Trust Funds

Exhibit G 5

For the Fiscal Year Ended June 30, 1988

	N NV Child Home Henry Wood Christmas	Judicial College	Permanent School	Total All Funds 1988	Total All Funds 1987
Sources of Cash:					
From operations					
Net income (loss)	$ (1,033)	$ -0-	$ 1,447,716	$ 1,446,683	$ 3,386,717
Items not requiring (providing) cash					
Decrease (increase) in accrued interest and receivables	1,045	-0-	(42,249)	(41,204)	(85,276)
Decrease (increase) in interfund receivables	-0-	(5,345)	(20,192)	(25,537)	49,245
Decrease (increase) in due from other governments	-0-	-0-	74,801	74,801	121,108
Increase (decrease) in interfund payables	-0-	-0-	738,361	738,361	13,029
Other	-0-	5,345	-0-	5,345	(719,609)
Adjustment for:					
Nonoperating items/net transfers	5,428	-0-	3,469,831	3,475,259	2,595,920
Cash provided by operations	5,440	-0-	5,668,268	5,673,708	5,361,134
Operating transfers in	-0-	-0-	161,748	161,748	180,684
Total sources of cash	5,440	-0-	5,830,016	5,835,456	5,541,818
Applications of Cash:					
Operating transfers out	5,428	-0-	3,631,579	3,637,007	2,776,604
Purchase of investments	-0-	-0-	4,725,772	4,725,772	800,758
Total applications of cash	5,428	-0-	8,357,351	8,362,779	3,577,362
Net increase (decrease) in cash	12	-0-	(2,527,335)	(2,527,323)	1,964,456
Cash and pooled investments, July 1	49,516	2,500,000	7,854,845	10,404,361	8,439,905
Cash and pooled investments, June 30	$ 49,528	$ 2,500,000	$ 5,327,510	$ 7,877,038	$ 10,404,361

Combining Statement of Changes in Financial Position
Pension Trust Funds

Exhibit G-6

For the Fiscal Year Ended June 30, 1988

	Public Employees' Retirement	Legislators' Retirement System	Silicosis and Disabled Pension	Total All Funds 1988	Total All Funds 1987
Sources of Cash:					
From operations:					
Net income (loss)	$ 297,474,675	$ 164,020	$ (64,546)	$ 297,574,149	$ 379,307,108
Items not requiring (providing) cash					
Depreciation	286,057	-0-	-0-	286,057	1,004,370
Amortization of premiums/discounts	(1,764,070)	4,623	-0-	(1,759,447)	3,256,124
Decrease (increase) in accrued interest and receivables	(2,006,662)	8,783	41,855	(1,956,024)	(9,186,351)
Decrease (increase) in prepaid expenses	-0-	-0-	-0-	-0-	(30,027)
Increase (decrease) in accrued interest and payables	389,055	(592)	(1,654,184)	(1,265,721)	1,968,177
Loss (gain) on sale of investments	(38,255,612)	(2,833)	-0-	(38,258,445)	(176,626,911)
Allowance for loan losses	143,507	-0-	-0-	143,507	5,483,291
Adjustment for:					
Nonoperating items/net transfers	-0-	-0-	-0-	-0-	1,654,688
Cash provided by operations	256,266,950	174,001	(1,676,875)	254,764,076	206,850,469
Proceeds from sale of investments	7,514,107,011	810,556	-0-	7,514,917,567	6,320,017,692
Proceeds from debt obligations	6,416,482	-0-	-0-	6,416,482	-0-
Increase in other liabilities	-0-	-0-	-0-	-0-	10,780
Decrease in other assets	127,306	1,310	-0-	128,616	84,173
Decrease in investment trades receivable	-0-	-0-	-0-	-0-	32,988,922
Increase in investment trades payable	11,088,432	-0-	-0-	11,088,432	-0-
Return of capital on investments	2,664,851	-0-	-0-	2,664,851	-0-
Residual equity transfers in	-0-	-0-	-0-	-0-	23,862
Total sources of cash	7,790,671,032	985,867	(1,676,875)	7,789,980,024	6,559,975,898
Applications of Cash:					
Operating transfers out	-0-	-0-	-0-	-0-	1,654,688
Acquisition of property,plant,equipment	563,385	-0-	-0-	563,385	1,805
Purchase of investments	7,813,598,389	985,829	-0-	7,814,584,218	6,433,446,679
Decrease in investment trades payable	-0-	-0-	-0-	-0-	85,682,697
Increase in investment trades receivable	14,972,980	-0-	-0-	14,972,980	-0-
Retirement of notes	136,719	-0-	-0-	136,719	28,267
Increase in other assets	8,868	-0-	-0-	8,868	242,335
Decrease in other liabilities	141,718	-0-	-0-	141,718	13,467
Total applications of cash	7,829,422,059	985,829	-0-	7,830,407,888	6,521,069,938
Net increase (Decrease) in cash	(38,751,027)	38	(1,676,875)	(40,427,864)	38,905,960
Cash and pooled investments, July 1	39,588,879	212	5,570,834	45,159,925	6,253,965
Cash and pooled investments, June 30	$ 837,852	$ 250	$ 3,893,959	$ 4,732,061	$ 45,159,925

Combining Statement of Changes in Assets and Liabilities
Agency Funds

For the Fiscal Year Ended June 30, 1988

	Balance July 1, 1987 (Restated)	Additions	Deletions	Balance June 30, 1988
DEFERRED COMPENSATION				
ASSETS				
Investments	$ 16,133,691	$ 6,600,944	$ 1,735,169	$ 20,999,466
Accounts receivable	-0-	34,814	-0-	34,814
Total assets	$ 16,133,691	$ 6,635,758	$ 1,735,169	$ 21,034,280
LIABILITIES				
Other liabilities	$ 16,133,691	$ 6,635,758	$ 1,735,169	$ 21,034,280
INTERGOVERNMENTAL TRUST				
ASSETS				
Cash and pooled investments	$ 2,638,958	$ 435,080,740	$ 434,729,530	$ 2,990,168
Intergovernmental receivables	64,298	64,169	64,298	64,169
Due from other funds	28,407,755	22,274,395	28,407,755	22,274,395
Total assets	$ 31,111,011	$ 457,419,304	$ 463,201,583	$ 25,328,732
LIABILITIES				
Intergovernmental payables	$ 29,725,599	$ 502,184,069	$ 508,267,867	$ 23,641,801
Due to other funds	1,359,620	1,602,804	1,359,620	1,602,804
Other liabilities	25,792	64,657	6,322	84,127
Total liabilities	$ 31,111,011	$ 503,851,530	$ 509,633,809	$ 25,328,732
DEPT OF TAX AGENCY FUND FOR BONDS				
ASSETS				
Cash and pooled investments	$ 4,028,458	$ 1,482,295	$ 994,647	$ 4,516,106
Due from other funds	93,045	134,984	93,045	134,984
Total assets	$ 4,121,503	$ 1,617,279	$ 1,087,692	$ 4,651,090
LIABILITIES				
Due to other funds	$ 6,507	$ 20,924	$ 6,507	$ 20,924
Deposits	4,114,996	1,628,339	1,113,169	4,630,166
Total liabilities	$ 4,121,503	$ 1,649,263	$ 1,119,676	$ 4,651,090
MOTOR VEHICLE				
ASSETS				
Cash and pooled investments	$ 9,537,741	$ 143,444,933	$ 141,825,368	$ 11,157,306
Accounts receivable	3,899,075	-0-	3,899,075	-0-
Other receivables	191,692	7,350,803	388,228	7,154,267
Due from other funds	656	2,163	656	2,163
Total assets	$ 13,629,164	$ 150,797,899	$ 146,113,327	$ 18,313,736
LIABILITIES				
Intergovernmental payables	$ 8,192,319	$ 46,125,487	$ 43,085,576	$ 11,232,230
Due to other funds	3,817,606	103,267,264	102,154,231	4,930,641
Deposits	1,609,551	926,508	397,519	2,138,540
Other liabilities	9,686	612,779	610,140	12,325
Total liabilities	$ 13,629,164	$ 150,932,038	$ 146,247,466	$ 18,313,736

Combining Statement of Changes in Assets and Liabilities
Agency Funds

For the Fiscal Year Ended June 30, 1988

	Balance July 1, 1987 (Restated)	Additions	Deletions	Balance June 30, 1988
RESTITUTION TRUST				
ASSETS				
Cash and pooled investments	$ 268,592	$ 330,990	$ 229,082	$ 370,500
LIABILITIES				
Due to other funds	$ -0-	$ 22,564	$ 22,564	$ -0-
Other liabilities	268,592	353,446	251,538	370,500
Total liabilities	$ 268,592	$ 376,010	$ 274,102	$ 370,500
GAMING TAX SURETY BOND TRUST				
ASSETS				
Cash and pooled investments	$ 12,750	$ 1,391,650	$ 1,188,100	$ 216,300
LIABILITIES				
Deposits	$ 12,750	$ 1,391,650	$ 1,188,100	$ 216,300
SOCIAL SECURITY REVOLVING				
ASSETS				
Cash and pooled investments	$ 9,184	$ 11,421	$ 11,834	$ 8,771
LIABILITIES				
Intergovernmental payables	$ 9,184	$ 11,421	$ 11,834	$ 8,771
ABANDONED PROPERTY TRUST				
ASSETS				
Cash and pooled investments	$ 2,714,901	$ 5,661,996	$ 3,317,777	$ 5,059,120
Other receivables	2,377	8,204	2,377	8,204
Other assets	1,693,252	155,599	1,693,252	155,599
Total assets	$ 4,410,530	$ 5,825,799	$ 5,013,406	$ 5,222,923
LIABILITIES				
Due to other funds	$ 2,606,665	$ 4,902,102	$ 2,606,665	$ 4,902,102
Other liabilities	1,803,865	5,879,552	7,362,596	320,821
Total liabilities	$ 4,410,530	$ 10,781,654	$ 9,969,261	$ 5,222,923
ATHLETIC COMMISSION				
ASSETS				
Cash and pooled investments	$ 70,000	$ -0-	$ 10,000	$ 60,000
LIABILITIES				
Deposits	$ 70,000	$ -0-	$ 10,000	$ 60,000
SELF INSURED EMPLOYERS				
ASSETS				
Cash and pooled investments	$ -0-	$ 9,606,313	$ 214,013	$ 9,392,300
LIABILITIES				
Other liabilities	$ -0-	$ 9,606,313	$ 214,013	$ 9,392,300
LABOR COMMISSIONER'S FUND FOR BONDS				
ASSETS				
Cash and pooled investments	$ 5,000	$ 5,000	$ 4,000	$ 6,000
LIABILITIES				
Deposits	$ 5,000	$ 5,000	$ 4,000	$ 6,000

Combining Statement of Changes in Assets and Liabilities
Agency Funds

For the Fiscal Year Ended June 30, 1988

	Balance July 1, 1987 (Restated)	Additions	Deletions	Balance June 30, 1988
LOCAL GOVERNMENT POOLED INVESTMENT				
ASSETS				
Cash and pooled investments	$ 205,487,188	$ 646,443,042	$ 678,408,988	$ 173,521,242
Due from other funds	1,896,216	1,197,713	1,896,216	1,197,713
Total assets	$ 207,383,404	$ 647,640,755	$ 680,305,204	$ 174,718,955
LIABILITIES				
Intergovernmental payables	$ 207,383,404	$ 645,744,539	$ 678,408,988	$ 174,718,955
AGENCY FUND FOR STATE PAYROLL				
ASSETS				
Cash and pooled investments	$ 2,048,501	$ 239,504,737	$ 238,598,185	$ 2,955,053
Other receivables	381,065	97	381,096	66
Intergovernmental receivables	4,147	1,261	4,147	1,261
Due from other funds	2,530	242,806,937	242,802,889	6,578
Total assets	$ 2,436,243	$ 482,313,032	$ 481,786,317	$ 2,962,958
LIABILITIES				
Accrued payroll	$ 7,702	$ 112,579,771	$ 112,418,853	$ 168,620
Due to other funds	2,425,039	48,963,598	48,597,733	2,790,904
Other liabilities	3,502	80,586,513	80,586,581	3,434
Total liabilities	$ 2,436,243	$ 242,129,882	$ 241,603,167	$ 2,962,958
INSURANCE DIVISION				
ASSETS				
Cash and pooled investments	$ 7,608,510	$ 6,272,737	$ -0-	$ 13,881,247
Investments	7,730,481	-0-	580,899	7,149,582
Total assets	$ 15,338,991	$ 6,272,737	$ 580,899	$ 21,030,829
LIABILITIES				
Deposits	$ 15,338,991	$ 6,272,737	$ 580,899	$ 21,030,829
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and pooled investments	$ 234,429,783	$ 1,489,235,854	$ 1,499,531,524	$ 224,134,113
Investments	23,864,172	6,600,944	2,316,068	28,149,048
Accounts receivable	3,899,075	34,814	3,899,075	34,814
Intergovernmental receivables	68,445	65,430	68,445	65,430
Other receivables	575,134	7,359,104	771,701	7,162,537
Due from other funds	30,400,202	266,416,192	273,200,561	23,615,833
Other assets	1,693,252	155,599	1,693,252	155,599
Total assets	$ 294,930,063	$ 1,769,867,937	$ 1,781,480,626	$ 283,317,374
LIABILITIES				
Accrued payroll	$ 7,702	$ 112,579,771	$ 112,418,853	$ 168,620
Intergovernmental payables	245,310,506	1,194,065,516	1,229,774,265	209,601,757
Due to other funds	10,215,439	158,779,256	154,747,320	14,247,375
Deposits	21,151,288	10,224,234	3,293,687	28,081,835
Other liabilities	18,245,128	103,739,018	90,766,359	31,217,787
Total liabilities	$ 294,930,063	$ 1,579,387,795	$ 1,591,000,484	$ 283,317,374

UNIVERSITY SYSTEM FUNDS

Current Operating Funds account for transactions which are expended in performing the primary and support objectives of the University of Nevada System, i.e., instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships and auxiliary activities.

The Unrestricted Funds are used to account for transactions related to the state-appropriated budget as approved by the Board of Regents of the University of Nevada System and for transactions related to the summer sessions program, the recovery of indirect costs of sponsored research programs and the use of unrestricted gifts and grants.

The Restricted Funds are used to account for current resources expended for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended.

The Auxiliary Enterprise Funds are used to account for transactions of substantially self-supporting activities that primarily perform a service to students, faculty and staff. The general public may incidentally be serviced by some auxiliary enterprises. Auxiliary enterprises include, but are not limited to, student housing, bookstores, food service, and special events centers.

Nonoperating Funds

The Student Loan Funds, primarily financed by the federal government, are used to account for loans to students.The Endowment Funds are subject to the restrictions of donor gift instruments requiring that the principal be invested in perpetuity and that only the income be utilized.

The Plant Funds are used to account for the transactions relating to investment in University of Nevada System properties. They include: (1) Unexpended Plant Funds; (2) Retirement of Indebtedness Funds; and (3) Investment in Plant Funds. The Unexpended Plant Fund is comprised of amounts which have been appropriated or designated for land, improvements, buildings and equipment. Retirement of Indebtedness Fund includes bond sinking funds to provide for payment of principal, interest, building maintenance and equipment repair and replacement reserves, primarily pursuant to terms of bond indentures. Investment in Plant Fund represents the excess of the accumulated cost of physical properties over related liabilities.

The Agency Funds are used to account for assets held by the various university divisions as custodian or fiscal agent for others.

Great Basin National Park

Combining Balance Sheet
University System Funds

June 30, 1988

	General Operating Unrestricted	General Operating Restricted	Auxiliary Enterprises	Student Loans
Assets				
Cash and pooled investments	$ 22,204,199	$ 4,623,040	$ 3,916,434	$ 1,031,851
Investments	-0-	40,000	-0-	-0-
Receivables:				
Accounts receivable	3,493,231	6,203,824	105,886	32,518
Accrued interest and dividends	5,939,134	516	-0-	66
Intergovernmental receivables	147,243	4,397,583	-0-	-0-
Due from other funds	5,865,218	1,060,113	401,536	17,257
Inventory	2,968,216	-0-	716,944	-0-
Other assets:				
Notes receivable	-0-	-0-	-0-	6,554,652
Prepaid items	718,081	13,738	45,000	-0-
Deposits with public works board	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-
Buildings	-0-	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-	-0-
Construction in progress	-0-	-0-	-0-	-0-
Total assets	$ 41,336,222	$ 16,338,814	$ 5,185,800	$ 7,636,344
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accruals:				
Accounts payable	$ 2,718,870	$ 1,292,070	$ 305,647	$ 2,480
Accrued payroll	3,194,227	585,413	194,498	-0-
Accrued compensated absences	6,019,051	3,274	73,451	-0-
Interest payable	674	-0-	-0-	-0-
Due to other funds	4,162,922	3,706,309	452,389	150,090
Deferred revenue	3,480,614	1,361	350,000	-0-
Notes payable	-0-	-0-	-0-	-0-
Bonds payable	-0-	-0-	-0-	-0-
Lease/installment purchase obligations	-0-	-0-	-0-	-0-
Other liabilities	2,420,318	-0-	-0-	-0-
Total liabilities	21,996,676	5,588,427	1,375,985	152,570
Fund balances:				
Reserved:				
Investment in plant	-0-	-0-	-0-	-0-
Unexpended plant	-0-	-0-	-0-	-0-
Encumbrances and contracts	4,339,743	18,734	-0-	-0-
Other	413,657	10,731,653	-0-	7,483,774
Unreserved:				
Undesignated	14,586,146	-0-	3,809,815	-0-
Total fund balances	19,339,546	10,750,387	3,809,815	7,483,774
Total liabilities and fund balances	$ 41,336,222	$ 16,338,814	$ 5,185,800	$ 7,636,344

Exhibit H-1

Endowment	Combined Plant	Agency	Total All Funds 1988	Total All Funds 1987
$ 10,976,285	$ 14,908,099	$ 2,420,529	$ 60,080,437	$ 54,205,505
42,673,742	18,029	-0-	42,731,771	28,595,035
111,030	113,380	76,561	10,136,430	7,547,102
-0-	2,338	-0-	5,942,054	6,792,021
-0-	-0-	-0-	4,544,826	4,571,626
-0-	1,642,567	16,362	9,003,053	10,352,597
-0-	-0-	-0-	3,685,160	3,470,232
-0-	-0-	-0-	6,554,652	6,578,184
-0-	113,778	-0-	891,497	-0-
-0-	6,263,966	-0-	6,263,966	17,154,955
-0-	-0-	-0-	-0-	628,937
-0-	34,127,400	-0-	34,127,400	31,880,780
-0-	265,378,858	-0-	265,378,858	246,808,113
-0-	112,351,759	-0-	112,351,759	101,678,232
-0-	21,594,955	-0-	21,594,955	16,524,712
$ 53,761,057	$ 456,515,129	$ 2,513,452	$ 583,286,818	$ 536,788,031
$ -0-	$ 1,135,105	$ 173,834	$ 5,628,006	$ 4,993,756
-0-	1,068	168	3,975,374	4,544,580
-0-	-0-	-0-	6,095,776	5,426,860
-0-	710,900	-0-	711,574	39,037
-0-	504,112	100,704	9,076,526	9,267,205
-0-	-0-	-0-	3,831,975	2,734,494
-0-	2,178,212	-0-	2,178,212	1,920,571
-0-	36,453,000	-0-	36,453,000	28,948,500
-0-	328,308	-0-	328,308	790,641
-0-	-0-	2,238,746	4,659,064	6,916,671
-0-	41,310,705	2,513,452	72,937,815	65,582,315
-0-	395,768,043	-0-	395,768,043	365,968,150
-0-	16,785,387	-0-	16,785,387	23,685,930
-0-	185,839	-0-	4,544,316	3,463,714
53,761,057	2,465,155	-0-	74,855,296	62,244,495
-0-	-0-	-0-	18,395,961	15,823,427
53,761,057	415,204,424	-0-	510,349,003	471,205,716
$ 53,761,057	$ 456,515,129	$ 2,513,452	$ 583,286,818	$ 536,788,031

GENERAL FIXED ASSETS

Schedule of General Fixed Assets - By Sources

Exhibit I-1

June 30, 1988

General Fixed Assets:

Land	$	29,083,796
Buildings		185,020,626
Improvements other than buildings		15,768,679
Equipment		108,235,231
Construction in progress		61,875,951
Total General Fixed Asets	$	399,984,283

Investments in General Fixed Assets From:

General obligation bonds	$	64,503,942
Federal grants		31,134,020
General fund revenues		204,646,375
Special revenue fund revenues		89,992,886
Gifts		9,707,060
Total Investment in General Fixed Assets	$	399,984,283

Schedule of General Fixed Assets - By Function

Exhibit I-2

June 30, 1988

Function	Land	Buildings	Improvements Other Than Buildings	Equipment	Total
General Government	$ 3,013,288	$ 36,828,215	$ 566,290	$ 9,598,391	$ 50,006,184
Education, support services	558,809	-0-	-0-	1,270,553	1,829,362
Health, Soc Svcs	1,149,536	36,355,812	1,383,210	9,177,575	48,066,133
Law, justice, public safety	737,210	92,423,481	6,568,450	20,605,569	120,334,710
Recreation, resource development	22,981,318	2,998,849	6,999,664	12,592,826	45,572,657
Transportation	378,135	16,414,269	251,065	49,040,962	66,084,431
Regulation of business	265,500	-0-	-0-	5,949,355	6,214,855
Total General Fixed Assets Allocated to Function	$ 29,083,796	$ 185,020,626	$ 15,768,679	$ 108,235,231	338,108,332
Construction in progress					61,875,951
Total General Fixed Assets					$ 399,984,283

Schedule of Changes in General Fixed Assets - By Function

Exhibit I-3

For the Fiscal Year Ended June 30, 1988

Function	General Fixed Assets June 30, 1987 (Restated)	Additions	Deductions	General Fixed Assets June 30, 1988
General government	$ 49,110,245	$ 942,070	$ 46,131	$ 50,006,184
Education, support services	1,152,909	682,653	6,200	1,829,362
Health, social services	44,885,944	3,348,758	168,569	48,066,133
Law, justice, public safety	108,701,528	12,332,336	699,154	120,334,710
Recreation, resource development	43,483,233	2,412,017	322,593	45,572,657
Transportation	59,327,404	7,212,104	455,077	66,084,431
Regulation of business	3,858,416	2,382,909	26,470	6,214,855
Construction in progress	22,246,123	53,178,581	13,548,753	61,875,951
Total General Fixed Assets	$ 332,765,802	$ 82,491,428	$ 15,272,947	$ 399,984,283

STATISTICAL SECTION

(Unaudited)

General Governmental Expenditures by Function
General Governmental Revenues by Source

For the Last Ten Fiscal Years (Expressed in Thousands)

General Governmental Expenditures by Function

Table I

	Fiscal Year Ended June 30									
	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
General government	$ 46,225	$ 73,051	$ 56,215	$ 50,903	$ 40,108	$ 44,035	$ 55,067	$ 51,816	$ 46,067	$ 47,816
Health, social service	116,946	138,763	152,867	178,619	180,309	182,778	181,618	210,175	245,064	283,133
Education and support	69,985	155,939	137,221	138,840	158,569	151,637	151,913	222,248	270,916	301,752
Law, justice, and public safety	24,620	27,376	30,050	38,966	56,045	60,000	83,776	92,896	99,573	114,847
Regulation of business	10,717	14,026	16,825	19,503	22,869	25,670	29,658	31,306	33,738	37,608
Transportation	118,695	159,010	165,942	145,444	193,085	160,698	173,165	211,035	204,030	180,055
Recreation and resource development	32,767	40,005	40,964	49,577	51,666	52,822	52,916	62,258	42,029	48,497
Debt service	2,596	2,579	2,290	1,895	18,027	22,672	28,791	29,662	40,591	49,645
Total expenditures	$422,551	$610,749	$602,374	$623,747	$720,678	$700,312	$756,904	$ 911,396	$ 982,008	$ 1,063,353

Includes General, Special Revenue and Debt Service Funds

General Governmental Revenues by Source

Table II

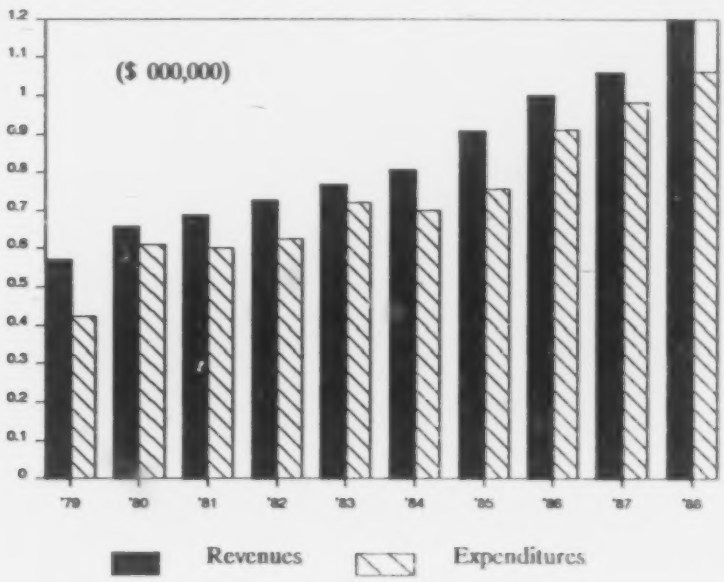
	Fiscal Year Ended June 30									
	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Gaming taxes	$114,548	$127,160	$156,186	$176,040	$203,094	$194,914	$213,681	$ 219,686	$ 269,449	$ 306,236
Sales taxes	116,459	121,962	134,002	136,574	130,411	143,770	159,216	171,981	191,310	216,296
Federal	167,924	223,426	230,194	203,558	234,325	228,641	269,459	317,771	295,154	287,335
Other taxes	72,827	68,917	51,861	73,169	79,537	115,272	129,288	134,008	148,751	207,708
Licenses, fees and permits	36,941	41,573	39,843	56,824	43,712	52,890	54,774	69,728	80,793	96,300
Charges for service and sales	32,884	40,006	35,184	41,603	42,026	36,459	35,826	36,175	18,564	20,649
Interest income	13,336	25,266	26,455	24,478	19,726	21,954	33,608	30,194	32,171	33,877
Other	15,988	9,662	9,802	13,813	16,409	11,843	11,619	21,123	21,414	29,591
Total revenues	$570,907	$657,972	$683,527	$726,059	$769,240	$805,743	$907,471	$ 1,000,666	$ 1,057,606	$ 1,197,992

Includes General, Special Revenue and Debt Service Funds

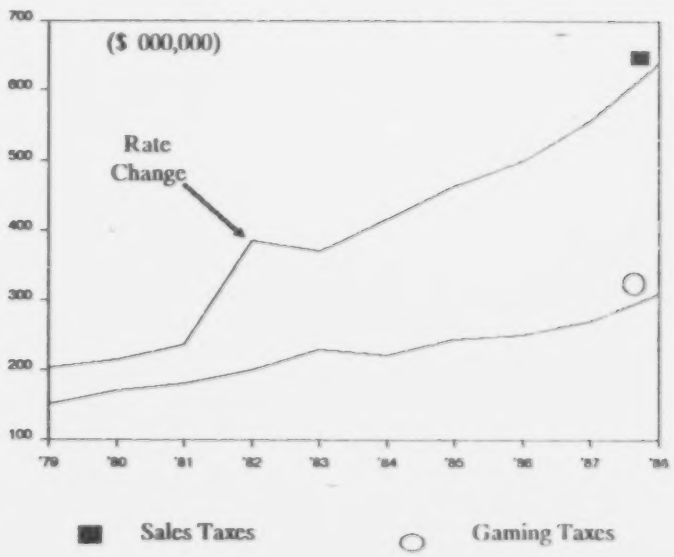
Revenues and Expenditures For General Government

State Gaming Taxes and Sales Taxes

General Government Revenues and Expenditures — Figure 1



State Gaming Taxes and Sales Taxes — Figure 2



State Collected Gaming Taxes and Sales Taxes
Assessed Value of Taxable Property

For the Last Ten Fiscal Years (Expressed in Thousands)

State Collected Gaming Taxes and Sales Taxes

Table III

	GAMING TAXES			SALES TAXES			
Fiscal Yr Ended June 30	Gross Taxable Gaming Revenues	State Collections Gaming Taxes	State Share Gaming Revenues	Gross Taxable Sales	Gross Sales Tax Revenues	State General Fund Revenues	Sales Taxes Collected for Local Governments
1979	$1,978,759	$149,834	$ N/A	$5,880,524	$202,729	$116,583	$86,146
1980	2,273,255	169,687	127,160	6,148,525	214,248	123,130	91,118
1981	2,463,185	179,618	156,186	6,785,155	235,839	133,966	101,873
1982	2,598,672	200,487	185,396	6,853,609	383,653	136,611	247,042
1983	2,682,818	229,228	212,900	6,535,960	370,439	130,411	240,028
1984	1,991,183	221,060	204,933	7,187,388	415,716	143,770	271,946
1985	3,228,406	243,838	224,160	7,968,086	463,171	159,152	301,019
1986	3,366,087	249,967	230,143	8,600,683	498,962	171,945	327,037
1987	3,709,273	271,404	269,449	9,583,447	556,238	191,310	364,928
1988	4,073,283	308,589	306,236 *	10,806,016	637,992	216,296	421,696

Sources: Nevada Gaming Control Board
State Department of Taxation

* Reclassification of the Distributive School Fund (an Agency Fund) to an account within the General Fund resulted in a higher proportion of gaming revenue collections being retained by the State.

Assessed Value of Taxable Property

Table IV

Fiscal Year	Clark County	Washoe County	15 Other Counties	Total State
1979-80	$2,889,911	$1,592,159	$1,194,204	$5,676,274
1980-81	3,481,036	1,994,776	1,418,941	6,894,753
1981-82	4,469,796	2,670,858	2,010,304	9,150,958
1982-83	5,093,148	2,901,306	2,276,436	10,270,890
1983-84	5,643,488	3,095,037	2,368,598	11,107,123
1984-85	6,728,430	3,286,130	2,568,656	12,583,216
1985-86	7,518,167	3,481,962	2,785,694	13,785,823
1986-87	7,788,187	3,656,732	2,977,545	14,422,464
1987-88	8,361,685	3,934,200	3,256,351	15,552,236
1988-89	9,085,929	4,103,366	3,611,815	16,801,110

Assessed value is approximately 35% of market value; valuations for fiscal year 1988-89 are available at June 30, 1988
Source: Department of Taxation

Average Combined Tax Rates and State Levy

Ten Largest Taxable Property Owners

Average Combined Tax Rates and State Levy - Last Ten Fiscal Years

Table V

Fiscal Year	Tax Rates					Tax Levy
	Clark County	Washoe County	15 Other Counties	Average Rate in State	State Gov't	State Gov't
1979-80	3.3604	3.0837	2.5303	3.1081	0.0000	$ -0-
1980-81	3.4767	3.2572	2.7508	3.2638	0.0000	-0-
1981-82	1.9745	1.4846	1.3677	1.6982	0.0000	-0-
1982-83	2.1049	1.5255	1.3253	1.7685	0.0000	-0-
1983-84	2.4026	1.8359	1.8324	2.1167	0.0500	5,553,562
1984-85	2.1901	1.8217	1.7853	2.0112	0.0200	2,516,643
1985-86	2.2628	1.9910	1.8428	2.1093	0.0200	2,757,165
1986-87	2.4322	1.9827	1.8112	2.1900	0.0200	2,884,493
1987-88	2.4699	2.3284	2.0361	2.3433	0.0470	7,309,550
1988-89	2.5081	2.5672	2.0033	2.4140	0.0646	10,853,517

Per $100 of assessed value - State constitutional limit on combined tax rate is $5.00 per $100 of assessed value for any individual's combined property tax rate. Spending caps passed by the Legislature effective in 1981-82 lowered the limit. The limits may fluctuate dependent upon sales tax population and voter approved overrides.

The responsibility for collecting the levied taxes lies with the 17 counties . Property taxes have been a stable revenue source as historically the outstanding delinquent taxes have been minimal. The two largest counties have for the past ten years had less than the 1/2 of 1 percent of the current levy as outstanding delinquent taxes at the end of the collection period.

Ten Largest Taxable Property Owners - June 30, 1988

Table VI

Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Sierra Pacific Power Company	$293,400,000	1.75 %
Nevada Power Company	206,232,000	1.23
Bally Grand (Reno, Las Vegas)	156,381,090	0.93
Hilton Hotel Corporation - (Reno, Las Vegas)	148,404,635	0.88
Central Telephone Company	122,575,000	0.73
Bell Telephone Company	99,918,000	0.59
Caesar's Corporation (including Caesar's Tahoe)	94,079,855	0.56
Howard Hughes Property Inc (incl Fashion Show Mall)	91,599,452	0.55
State of California Water Resources	84,342,000	0.50
Circus Circus Enterprises Inc (Reno, Las Vegas)	84,072,229	0.50
Totals	$1,381,004,261	8.22 %

Debt Service Requirements To Maturity
General Obligation Bonds

Table VII

June 30, 1988

Fiscal Year	Total All General Obligation Bonds			Serviced By Property Taxes and General Fund: Various General Obligation Bonds			Serviced By Special Revenue Fund: Municipal Bond Bank Bonds		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1989	$13,525,000	$34,312,116	$ 47,837,116	$ 3,755,000	$ 7,621,821	$ 11,376,821	$ 6,125,000	$ 12,862,479	$ 18,987,479
1990	16,000,000	33,162,614	49,162,614	4,745,000	7,340,306	12,085,306	7,365,000	12,232,444	19,597,444
1991	17,465,000	31,826,529	49,291,529	5,080,000	6,976,928	12,056,928	8,255,000	11,519,695	19,774,695
1992	18,930,000	30,356,616	49,286,616	5,470,000	6,587,170	12,057,170	9,050,000	10,721,023	19,771,023
1993	20,210,000	28,811,563	49,021,563	5,660,000	6,187,200	11,847,200	9,845,000	9,882,514	19,727,514
1994-98	119,325,000	119,248,370	238,573,370	25,960,000	25,372,449	51,332,449	57,460,000	37,437,936	94,897,936
1999-03	126,015,000	73,573,737	199,588,737	31,720,000	15,311,095	47,031,095	53,255,000	17,063,064	70,318,064
2004-08	75,065,000	34,307,344	109,372,344	20,715,000	3,683,068	24,398,068	16,255,000	2,086,934	18,341,934
2009-18	55,765,000	21,681,000	77,446,000	-0-	-0-	-0-	-0-	-0-	0
Total	$ 462,300,000	$ 407,279,889	$869,579,889	$103,105,000	$ 79,080,036	$182,185,036	$167,610,000	$113,806,089	$281,416,089

Fiscal Year	Serviced By Slot Machine Tax: University System Projects			Serviced By Enterprise Funds: Colorado River Acquisition, Improvement Bonds		
	Principal	Interest	Total	Principal	Interest	Total
1989	$ 1,840,000	$ 3,120,515	$ 4,960,515	$ 1,805,000	$ 10,707,301	$ 12,512,301
1990	1,965,000	2,991,940	4,956,940	1,925,000	10,597,924	12,522,924
1991	2,090,000	2,847,925	4,937,925	2,040,000	10,481,981	12,521,981
1992	2,240,000	2,689,805	4,929,805	2,170,000	10,358,619	12,528,619
1993	2,400,000	2,514,525	4,914,525	2,305,000	10,227,324	12,532,324
1994-98	15,185,000	9,170,390	24,355,390	20,720,000	47,267,594	67,987,594
1999-03	12,540,000	1,784,373	14,324,373	28,500,000	39,415,205	67,915,205
2004-08	-0-	-0-	-0-	38,095,000	28,537,343	66,632,343
2009-18	-0-	-0-	-0-	55,765,000	21,681,000	77,446,000
Total	$ 38,260,000	$ 25,119,473	$ 63,379,473	$153,325,000	$189,274,291	$342,599,291

Note: Principal and interest scheduled when due (modified accrual basis). Debts serviced by enterprise funds is shown on an accrual basis.

Debt Service Requirements To Maturity
Special Obligation Bonds
Constitutuional Debt Limit
June 30, 1988

Debt Service Requirements to Maturity
Special Obligation Bonds

Table VIII

For the Fiscal Year Ending June 30	Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds Principal	Interest	Total
1989	$ 15,760,000	$ 3,371,528	$ 19,131,528
1990	15,760,000	2,587,270	18,347,270
1991	15,760,000	1,684,620	17,444,620
1992	8,760,000	740,820	9,500,820
1993	3,500,000	224,000	3,724,000
	$ 59,540,000	$ 8,608,238	$ 68,148,238

Constitutional Debt Limit

Table IX

Fiscal Year	1% Assessed Valuation	Bonds Payable Subject to Limit	Unused Debt Limit
1978	$ 47,832,825	$ 5,175,000	$ 42,657,825
1979	56,762,747	4,135,000	52,627,747
1980	68,947,535	3,070,000	65,877,535
1981	91,509,585	2,785,000	88,724,585
1982	102,708,904	42,420,000	60,288,904
1983	111,071,235	42,055,000	69,016,235
1984	125,832,162	45,935,000	79,897,162
1985	137,858,225	48,890,000	88,968,225
1986	144,224,637	47,235,000	96,989,637
1987	155,522,358	90,870,000	64,652,358
1988	168,011,101	99,605,000 (1)	68,406,101

(1) Bonds Subject to Limit at June 30, 1988

Series		Outstanding
Improvement Refunding	06/01/74	$ 600,000
Various Purpose	11/01/83B	3,645,000
University System Project	02/01/85	38,260,000
Library Bonds	08/01/86B	9,680,000
Prison Bonds	05/01/87A	35,900,000
Building Bonds	10/01/87A	11,520,000
		$ 99,605,000

Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt per Capita

(Expressed in Thousands)

Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt per Capita - Last Six Fiscal Years

Table X

Fiscal Year	Population	Assessed Value	Gross Bonded Debt	Less Debt Service Fund	Debt Payable From Enterprise Revenues
1983	905	$ 11,107,123	$ 192,920	$ -0-	$ 82,640
1984	932	12,583,216	256,825	781	81,145
1985	968	13,785,823	457,915	500	273,495
1986	1,008	14,422,463	528,112	1,629	322,112
1987	1,053	15,552,235	464,245	471	166,205
1988	1,095	16,801,110	462,300	1,705	153,325

Fiscal Year	Net Bonded Debt	Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1983	$ 110,280	$ 0.0099	$ 122
1984	174,899	0.0139	188
1985	183,920	0.0133	190
1986	204,371	0.0142	203
1987	297,569	0.0191	283
1988	307,270	0.0183	281

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures
Highway Improvement Revenue Bond Coverage
(Expressed in Thousands)

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures - Last Ten Fiscal Years

Table XI

Fiscal Year Ended June 30	Principal	Interest, Fiscal Charges	Total Debt Service (1)	Total General Expenditures (2)	Ratio of Debt Svc to Gen Expenditures
1979	$1,628	$968	$2,596	$422,551	0.53 %
1980	1,648	931	2,579	610,749	0.42
1981	1,375	915	2,290	602,374	0.38
1982	968	927	1,895	623,747	0.30
1983	6,493	11,445	17,938 (3)	720,678	2.22
1984	8,385	14,052	22,437	700,312	2.86
1985	9,690	18,486	28,176	756,904	3.29
1986	10,485	17,063	27,548	911,396	3.02
1987	18,885	20,655	39,540	982,008	4.03
1988	21,720	25,915	47,635	1,063,353	4.48

(1) Excludes general obligation bonds reported in Enterprise Funds.

(2) Includes General, Special Revenue and Debt Service Funds

(3) The Nevada Municipal Bond Bank, which lends its bond issuance economies to the state's local governments, started debt service payments in fiscal year 1983.

Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bond Coverage - Last Six Fiscal Years

Table XII

Fiscal Year Ended June 30	Gross Revenue	Expenditures	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
1983	$210,133	$200,125	$10,008	$5,000	$2,377	$7,377	1.36
1984	173,421	166,216	7,205	5,000	1,878	6,878	1.05
1985	212,287	193,252	19,035	5,000	1,353	6,353	3.00
1986	258,042	234,705	23,337	5,000	913	5,913	3.95
1987	243,895	229,004	14,891	12,000	2,155	14,155	1.23
1988	247,690	207,631	40,059	12,260	2,620	14,880	2.69

* Gross revenue reflects the resources of the Department of Transportation Special Revenue Fund and Highway Revenue Debt Service Fund. FY 1983 was the first fiscal year for a Highway Revenue Bond Debt Service requirement.

Disposable Per Capita Income

Population

Disposable Per Capita Income

Table XIII

Calendar Year	United States	California	Nevada	Nevada's Per Capita as % of U.S. Per Capita	Nevada's Per Capita Rank
1970	$3,484	$4,131	$4,425	127	5
1980	8,424	9,876	9,714	115	5
1981	9,240	10,237	10,515	114	5
1982	9,721	11,330	10,659	110	6
1983	10,350	12,009	11,325	109	9
1984	11,257	12,998	11,799	105	12
1985	11,862	13,715	12,409	105	12
1986	12,489	14,384	13,179	106	12
1987	13,143	15,138	13,896	106	11

Source: Survey of Current Business, August '88
Published by U.S. Department of Commerce

Population

Table XIV

Year	Clark County	Washoe County	15 Other Counties	Total State
1970	273,288	121,068	94,382	488,738
1980	463,087	193,623	143,798	800,508
1981	494,460	201,620	154,380	850,460
1982	511,930	204,800	160,650	877,380
1983	531,210	210,590	162,900	904,700
1984	546,580	218,190	167,360	932,130
1985	572,140	224,420	171,260	967,820
1986	600,160	231,780	176,090	1,008,030
1987	631,920	236,480	184,830	1,053,230
1988	659,494	242,800	192,855	1,095,149

Sources: U.S. Department of Commerce, Bureau of Census, 1970, 1980
State of Nevada, Department of Taxation

Average Annual Employment
Deposits in FInancial Institutions

Last Ten Fiscal Years (Expressed in Thousands)

Average Annual Employment

Table XV

	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988 *
Total Nevada labor force	358.0	376.0	463.0	482.0	486.0	500.0	521.0	532.0	557.0	578.0
Unemployment	18.0	23.0	33.0	49.0	48.0	39.0	42.0	32.0	35.0	32.9
Unemployment rate	5.0	6.1	7.1	10.1	9.9	7.8	8.0	6.0	6.3	5.6
Employment total	339.8	352.6	429.9	434.0	437.2	457.7	479.0	500.0	521.5	545.0
Nonagricultural employment	334.8	347.6	424.9	429.0	432.1	451.7	473.0	494.2	515.1	538.6
Agricultural employment	5.0	5.0	5.0	5.0	5.1	6.0	6.0	5.8	6.4	6.5
Persons involved in work stoppages	0.2	0.4	0.1	0.0	0.8	3.3	0.0	0.0	0.5	0.0
U S average unemployment rate	5.8	7.1	7.6	9.7	9.6	7.6	7.2	7.0	6.2	5.5

Source: Nevada Department of Employment Security
* Average Through September, 1988

Deposits in Financial Institutions

Table XVI

	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
National banks	$1,771,225	$2,223,769	$1,969,849	$2,136,525	$2,564,662	$2,560,482	$2,556,537	$2,928,813	$3,738,800	$ 3,655,300
State savings and loans	1,185,306	1,325,241	1,521,685	1,551,316	1,638,778	1,875,391	1,977,565	2,163,097	2,229,544	2,298,461
State banks	1,105,706	903,089	1,229,070	1,302,748	1,368,325	1,519,864	1,598,417	1,791,958	2,177,014	2,479,433
Federal savings and loans	285,321	314,026	354,026	368,881	372,077	569,458	661,135	750,703	841,760	820,872
Thrift companies	22,390	46,790	77,590	91,220	126,746	147,049	151,874	118,483	137,143	2,187
State credit unions	37,954	50,396	90,332	67,412	75,644	92,246	121,095	105,823	121,087	140,200
Federal credit unions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	685,273	754,474
Total deposits in financial institutions	$4,407,902	$4,863,311	$5,242,552	$5,518,102	$6,146,232	$6,764,490	$7,066,623	$7,858,877	$9,930,621	$10,150,927

Source: Department of Commerce, Financial Institutions Division

Public School Enrollment

University and Community College Enrollment

Public School Enrollment - Last Ten Years

Table XVII

	Fall Enrollment									
Grades	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Primary (through 6)	72,222	73,887	74,906	73,616	73,797	79,161	82,758	87,914	94,241	101,476
Secondary (7 through 12)	75,512	75,621	76,463	77,488	76,625	72,472	72,190	73,324	74,112	74,998
Total	147,734	149,508	151,369	151,104	150,422	151,633	154,948	161,238	168,353	176,474
County										
Clark	87,425	88,543	89,547	89,680	89,258	89,742	91,446	95,412	100,027	105,151
Washoe	31,700	31,508	31,590	31,420	31,181	31,426	32,414	33,721	34,538	35,183
All other	28,609	29,457	30,232	30,004	29,983	30,465	31,088	32,105	33,788	36,140
Total	147,734	149,508	151,369	151,104	150,422	151,633	154,948	161,238	168,353	176,474

University and Community College Enrollment - Last Seven years

Table XVIII

	Full Time Equivalent Students at Full Enrollment						
	1981	1982	1983	1984	1985	1986	1987
Universities							
UNR - Reno	9,601	9,988	10,334	10,420	9,817	10,245	10,624
UNLV - Las Vegas	10,544	11,452	11,085	10,988	12,008	12,846	13,778
University Sub-total	20,145	21,440	21,419	21,408	21,825	23,091	24,402
Community Colleges							
CCCC	8,995	10,077	9,704	9,821	11,096	13,000	14,211
NNCC	1,617	1,738	1,566	1,538	2,000	2,018	2,079
TMCC	7,673	8,248	8,387	7,555	7,429	7,946	8,483
WNCC	2,825	2,543	2,992	3,253	3,381	3,944	4,012
Community College Sub-total	21,110	22,606	22,649	22,167	23,906	26,908	28,785
University, Community College Total	41,255	44,046	44,068	43,575	45,731	49,999	53,187